

ALLEGANY COUNTY



FISCAL YEAR 2005 ADOPTED BUDGET

June 3, 2004

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Barbara B. Roque, Commissioner

VANCE C. ISHLER, COUNTY ADMINISTRATOR

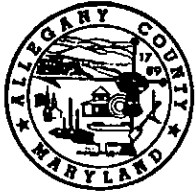
MARYLAND



ALLEGANY COUNTY, MARYLAND

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ALLEGANY COUNTY, MARYLAND

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Fiscal Year 2005 Budget Message

June 3, 2004



Now that our budget hearings and deliberations are complete, and some very difficult decisions have been made, We, the Allegany County Commissioners, are pleased to present our Fiscal Year 2005 Operating & Capital Budget. Last year we coped with the loss of \$3.2 Million in revenue and increased expenses due to a variety of state imposed cuts such as Highway User Fund, non-reimbursement of circuit breakers along with a substantial rise in health insurance costs. This year has seen even deeper cuts from the state and an even graver prediction of state reductions realized and some yet to be imposed.

Currently, we are looking at \$2.8 Million in lost revenue while our total operating budget will increase by only 4.4%. This growth amounts to only \$4.5 Million this year. We rank 11th of the 23 counties for both our state income tax rate and real property tax rate. The General Fund will increase to \$65 Million (up 3.5%) due mainly to a 27% increase in expenses at the Detention Center, a \$2.0 Million transfer to Highway Fund, increased appropriation of \$454,000 to the Visitor's Bureau along with significant increases in employee benefits, Sheriff's Department and 911 operations. Even with the prospect of decreased

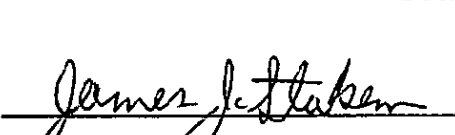
revenue and increased expenses we are pleased to announce that no taxes have been raised and no fees increased for our residents. The citizens of Cumberland will be happy to see a return to the tax differential setoff that will effectively provide a direct reduction to each Cumberland taxpayer.

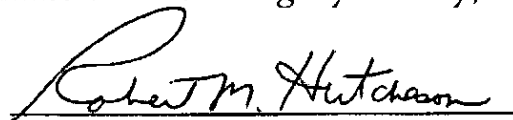
The County appropriation to the Board of Education will be \$25,630,000 and debt service payment of another \$1.6 Million. In addition, Allegany County has taken action to provide \$10 Million toward planning, design and completion of a new western regional high school. The appropriation for Allegany College of Maryland will remain at \$5,575,000 with \$629,000 in debt service and support for the culinary café at the Gateway Center Building. We will see the first full year of paper gaming revenues that should provide some \$423,000 toward education and \$141,000 additional for fire and rescue services. We provide 29 services to the citizens of the area not offered by any municipality that utilizes \$49.7 Million of the General Fund.

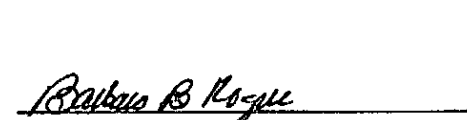
We had hoped that action would have been taken by the Legislature to address the state deficit; to resolve the issues of future revenue sources. Unfortunately, again this year the counties have provided the source of additional revenue for the state because the state has taken and withheld significant monies from each county. With the cooperation of the Legislature we hope that the major issues that created a stumbling block this year will be resolved and the counties will not continue to shoulder this burden.

We believe this budget reflects our firm commitment to Allegany County's future. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a growing community. We present the FY05 Budget with the hope of a bright and prosperous year for the county.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Roque, Commissioner



ALLEGANY COUNTY FY 2005 BUDGET
INTRODUCTION AND POLICY INFORMATION
JUNE 3, 2004



Introduction

The purpose of this section is to explain the scope, format, process, and content of the Allegany County budget. The following will assist the reader in understanding the budgetary concepts and comments upon which the budget is based.

Website Information

This information is available on the internet at WWW.GOV.ALLCONET.ORG under finance. The Finance Department maintains an EMAIL address to answer your questions and concerns at FINANCE@ALLCONET.ORG. Please contact us not only with your questions but also with any areas in which you think Finance can improve on the presentation of this document or any other issue.

Scope of the Budget

The County budget is a financial plan of expenditures for the fiscal year (July 1 – June 30), and the means of financing them. The annual budget provides historical, current, and future comparisons of revenues and expenditures. The budget must be adopted by June 30th each year as required by the Allegany County Code. As required by the State of Maryland, a constant yield hearing must be held if the County intends to enact a tax rate above the constant yield tax rate.

Budget Format

The budget document is organized into the following funds:

- The **General Fund** is the general operating fund of the County. This fund is used to account for all financial resources except those required to be accounted for in another fund. The primary sources of funds in the General fund are property taxes, income taxes, other local taxes and intergovernmental revenues. The major activities supported are general government, public safety, public works and education.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County **Special Revenue Funds** are:

Highway Fund – the Highway Fund accounts for the cost of maintaining the County's Road System. The major source of revenue is state highway user taxes. The State of Maryland retained some \$1.3 million of state highway user taxes in FY2004 and the County has been notified \$1.1 million will be retained by the State of Maryland in FY2005.

Coal Haul Roads Fund – this fund accounts for taxes levied on mined coal which are locally restricted for repairing those roads used in transporting coal.

Transit Fund – the Transit Fund accounts for the operation of public transit system. The primary sources of revenues are federal and state revenues.

Gaming Fund - this fund accounts for the proceeds and appropriations of paper gaming operations

Office of Children, Youth & Families – this fund accounts for revenue received from the State, which is Federal pass-through money for Children, Youth & Families. The revenue is restricted.

CDBG Fund – this fund accounts for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplish the various objects of CDBG programs.

Block Grant Program Income Fund – program income from Community Development Block Grants, which are restricted to block grant type programs, are recorded in this fund.

Community Development & Housing – the fund accounts for federal grants restricted for low income housing programs as well as various other state and local housing programs administered by the County.

Drug Task Force Fund – this fund accounts for federal and state grants and local seizure revenues that are used to prevent the distribution and manufacture of illegal drugs.

Revolving Building Fund – the building fund is used to account for financial activity arising from economic development efforts to locate businesses in the County and any revenue derived from those efforts.

Public Safety Fund – primarily, this fund accounts for the receipt and distribution of State Section 508 funds to the various County fire and rescue organizations.

- The **Debt Service Fund** is used to account for the payment of principal and interest on all general obligation debt not recorded in the enterprise funds. The major revenue sources to fund the transfers from other funds to cover debt service payments are taxes in the **General Fund** and rent income from the **Revolving Building Fund**.
- The **Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities, (other than those financed by enterprise funds). The County **Capital Project Funds** are:

Non-Industrial Development Capital Improvement Project Fund – this fund accounts for non-industrial development capital projects that are funded by various sources including federal and state grants.

Pay-As-You-Go Capital Reserve Fund – this fund is used to accumulate resources for future capital projects and is funded by transfers from the General Fund and other sources.

Public Improvement Bonds 1998 Capital Projects Fund – the proceeds of the 1998 Public Improvement Bond are accounted for in this fund.

Public Improvement Bonds 2001 Capital Projects Fund - the proceeds of the 2001 Public Improvement Bond are accounted for in this fund.

Public Improvement Bonds 2004 Capital Projects Fund – the proceeds of the 2004 Public Improvement Bond are accounted for in this fund. These bonds are expected to be issued by December 31, 2004.

- The Enterprise Funds are used to account for activities, which are similar to those often found in the private sector. Enterprise fund measurement focus is upon determination of net income, financial position, and changes in financial position. The County Enterprise funds are:

Allegany County Nursing Home Fund – this fund accounts for the operation of the County Nursing Home with resources being provided from user charges paid either by the patient or Medicaid/Medicare on behalf of the patient.

Water Districts Fund – this fund accounts for the service charges received for providing water service to the water districts operated by the County.

Sanitary Districts Fund – service charges from 14 sewer districts are accounted for in the County's Sanitary District Fund.

County Loan Fund – the loan fund accounts for the loan activity between the County and various agencies, including the County's enterprise funds.

Budget Review

During the budget process, requests from departments are reviewed by the Director of Finance in the following areas: 1) whether revenues are projected accurately, not overstated or understated; 2) whether there are other revenue sources that can be accessed or increased; 3) whether the demand and workload support additional staff or supplies; 4) whether the mathematical calculations are correct; 5) whether efficiencies could realize a reduction in expense; and 6) whether the stated objectives and associated cost to achieve them are in line with the spending priorities of the Board of County Commissioners. The specific steps taken to prepare FY 2005 budget were as follows:

Budget Calendar:

	<u>Time Frame</u>
Send out request for FY 2005 Capital Improvement Projects	December 11, 2003
Board of County Commissioners provide FY 2005 Budget Guidelines	December 19, 2003
Meeting with departments to distribute Budget material	January 9, 2004
Capital Improvement Project Requests due back to CIP Coordinator	January 30, 2004
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 15, 2004
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 24, 2004
Commissioners met publicly with outside agencies regarding Budget requests	March 1 to March 31, 2004

Advertise Constant Yield	March 29, 2004
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	April 1, 2004
Hold advertised Constant Yield compliance meeting with public	April 8, 2004
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	April 8 to April 15, 2004
Hold Public Budget Worksessions	
Hold Preliminary Budget hearing with public	April 22, 2004
Final adjustments to FY 2005 Budget, Deadline May 17, 2004	May 6 to 17, 2004
Set Levy And Tax Differential	June 3, 2004
Adopt Budget – Advertise FY2005 Budget; Send approved Budget to departments	June 3, 2004

RESERVES

Total Operating Fund Balance – Based upon advice from bonding agencies and as recommended by the Government Finance Officers Association, Allegany County will maintain reserves at a minimum level equal to five percent (5%) of budgeted total operating expenditures and at least seven percent (7%) of the budgeted General Fund expenditures. If an emergency exists that requires the reserves to fall below the minimum level, a plan of action to replenish the balance up to the minimum level shall be prepared and approved by the Board. Conditions that shall be considered as emergency shall be at the sole discretion of the County Commissioners. As of June 30, 2004, the County's "Rainy Day" amount is planned to be \$5,000,000 which is 5% of the total FY 2005 Operating Budget of \$98,721,109. The \$5,000,000 represents an increase of \$371,500 being applied to the FY 2005 Budget. Also, the \$5.0 million "Rainy Day" amount is the equivalent to 2.67 weeks of cash flow, excluding capital projects. This represents almost a 0.07 day increase from FY 2004.

DEBT

This process is intended to be used for the purpose of making recommendations to the Board regarding the issuance of debt. It is understood that the Board of County Commissioners makes the final decision.

1. Allegany County will not use long-term debt to finance current operations.
2. The economic benefits of purchase vs. lease purchase vs. straight lease will be reviewed at the time of acquisition for routine purchases. These installments, if used, will not exceed five years in duration.
3. Allegany County will use long-term debt to finance capital improvement projects that cannot be financed from current revenue sources or which logically should be paid for by multiple generations of taxpayers.
4. The total general obligation debt service of the Allegany County general fund will not exceed eleven percent (11%) of the total general fund revenue, thirteen percent (13%) of the total operating budget and will not exceed ninety percent (90%) of the debt affordability model. Debt for all other enterprise funds will be issued after a case-by-case determination that debt service can be paid from the enterprise fund without general fund supplement.

5. Debt for obligations having a duration of five years or less may be funded through the use of short-term notes if the County Administrator and Director of Finance advise that (A) the projected interest rates relative to the costs associated with bonded debt issuance are to the advantage of the County, and (B) such analysis is made at each renewal.
6. Construction projects having debt obligations of more than five years may, on the advice of the County Administrator and the Director of Finance, be funded through short-term notes during construction to be followed by longer term bonding when the project is completed. The County Administrator and the Director of Finance may use the advice of financial counselors in determining appropriate debt issuance in each instance.
7. All General Obligation Bonds will be issued with all maturities and interest rates subject to a formal competitive bid process unless the Board of County Commissioners directs otherwise.
8. Absent compelling arguments on a case-by-case basis, all General Obligation Bonds will be issued with a call feature with the exception of special assessment bonds. The Board of County Commissioners must approve exceptions.
9. Revenue Bonds underwriting services will be solicited from all major and local investment banking firms. All firms expressing an interest in providing the service will be allowed to participate in the process individually or as part of a group. Firms will be allowed to submit multiple proposals individually or as a part of one or more groups. Individual bids, multiple bid proposals, and any combination of these beneficial to the county will be evaluated by the County Administrator, the Director of Finance and the affected department and recommended to the Board for approval.
10. Investment of capital funds will be done by the Director of Finance in a manner consistent with the County Investment Policy dated May 1996.
11. All bonds will be financed for a period not to exceed the expected useful life of the project.
12. No bonds will be issued which provide for balloon principal payments at the end of the term of issuance.
13. No bonds will be issued involving variable-rate debt.
14. Allegany County will maintain good communication with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. **Current bond ratings are Standard and Poor (A-) and Moodys (Baa1).**
15. For each issue of debt, Allegany County will consult bond counsel and/or a financial advisor.

CAPITAL IMPROVEMENT PROGRAM

Improvements to the County's capital assets normally require a large expenditure of resources. The large, up-front expenditures benefit the County and its citizens by extending the life of these assets for many years. Decisions regarding the financing of these capital improvements impact the availability of resources for on-going operations and the County's ability to fund additional capital improvements in the future. Funding decisions must therefore be made in light of short- and long-term resources and coincide with the life and cost of the assets involved.

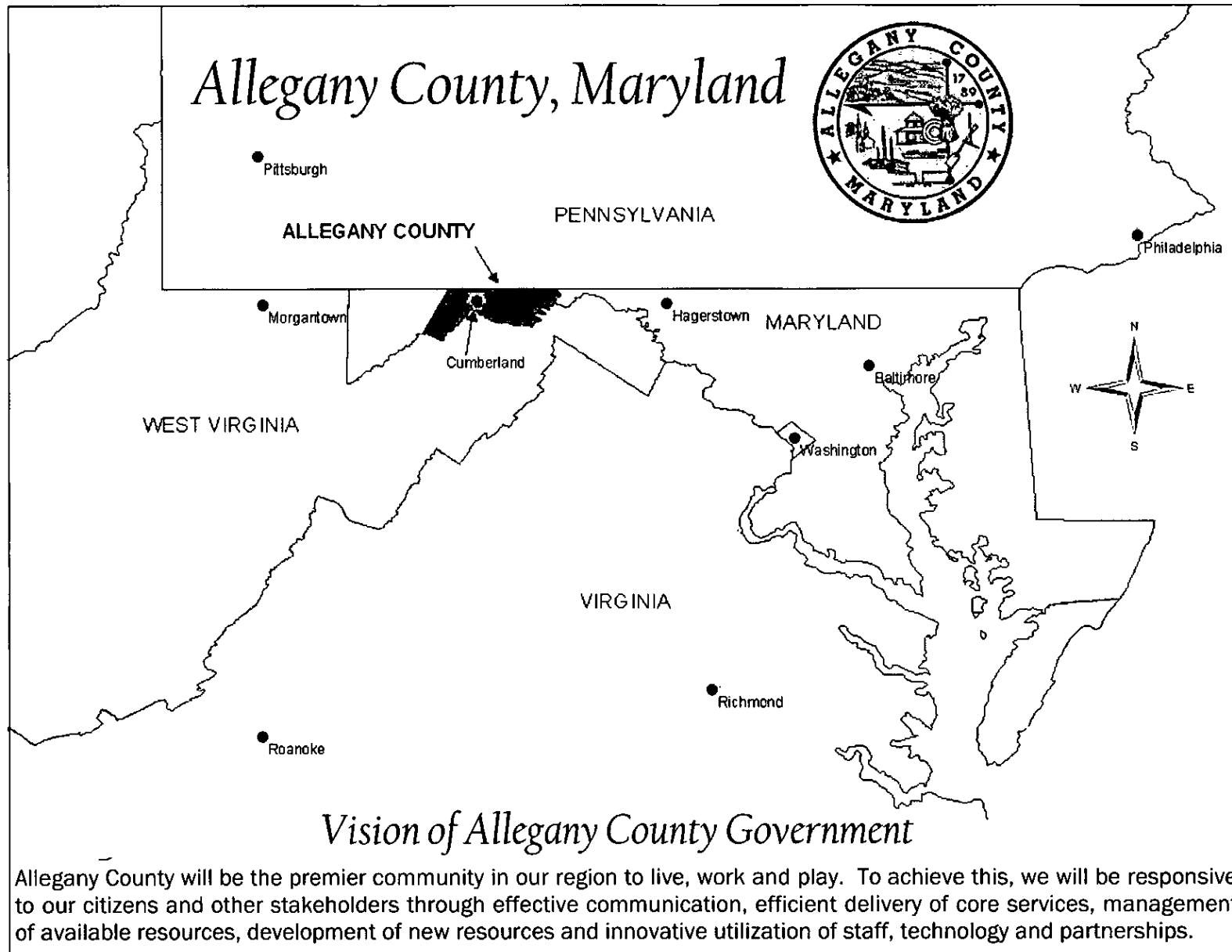
The following describes the financial policies that guide decisions related to capital improvements:

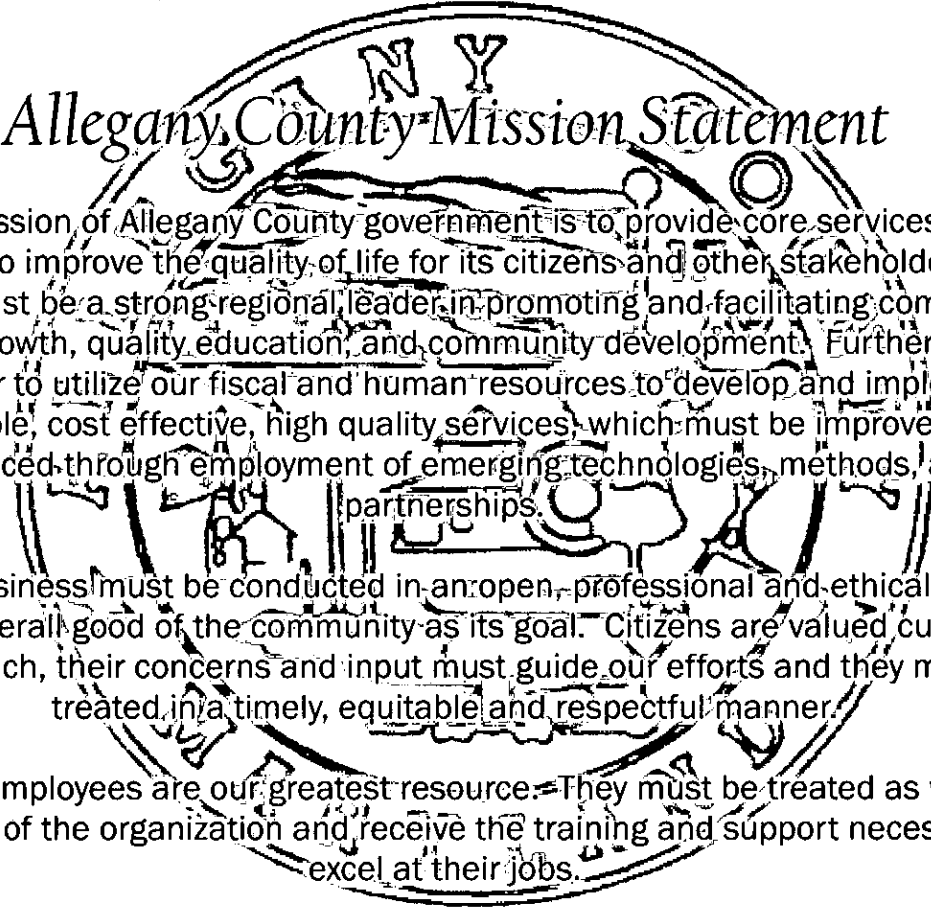
1. The County Commissioners are committed to balancing the need for maintaining the County's capital assets while providing on-going, direct services to the citizens. The County's capital inventory will not be neglected in an effort to maintain current operations.

2. The County is committed to balancing the need for capital improvement projects based upon its ability to finance the improvements within existing short- and long-term resources. The issuance of debt to finance capital improvements is predicated on the ability of the County to service the debt over the life of the issue.
3. Financing decisions relating to capital improvements must balance the use of pay-as-you-go financing (current resources) versus long-term financing options (issuing debt). To the extent practical, the use of current revenue to finance capital improvement projects reflects the County's intent to show purposeful restraint when incurring long-term debt. In the same regard, financing decisions should consider the useful life of capital improvements and spread the costs of the improvements over their useful lives. This ensures that those that benefit from them pay for the improvements.
4. The County Commissioners promote and encourage the leveraging of resources to maximize efforts for capital improvements. This includes participation in intergovernmental programs and the issuance of debt to finance capital improvements.
5. Capital improvement decisions will consider and accommodate the impact of operating and maintenance costs to ensure the ability and capacity to maintain the capital asset. To this end, the Capital Improvement Budget will be considered concurrently with the Operating Budget.

The criteria for inclusion in the Capital Plan are:

- A. Construction of a new or expanded facility which requires a significant expenditure of funds;
- B. Large scale rehabilitation or replacement of existing facilities;
- C. Acquisition of land for a community facility such as a street or building;
- D. The cost of engineering or architectural studies and services related to public improvement;
- E. Purchase of equipment for public improvements when they are first erected or acquired;
- F. Major pieces of equipment which are expensive and have a relatively long period of usefulness; and
- G. Capital items which should normally be on a replacement schedule but require a large one-time outlay to establish a schedule or bring a schedule up-to-date.



The seal of Allegany County, New York, is a circular emblem. It features a central shield with a landscape scene, including a river, a bridge, and a sun. Above the shield, the word "ALLEGANY" is written in a semi-circle. Below the shield, the word "NEW YORK" is written in a semi-circle. The seal is surrounded by a decorative border.

Allegany County Mission Statement

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.

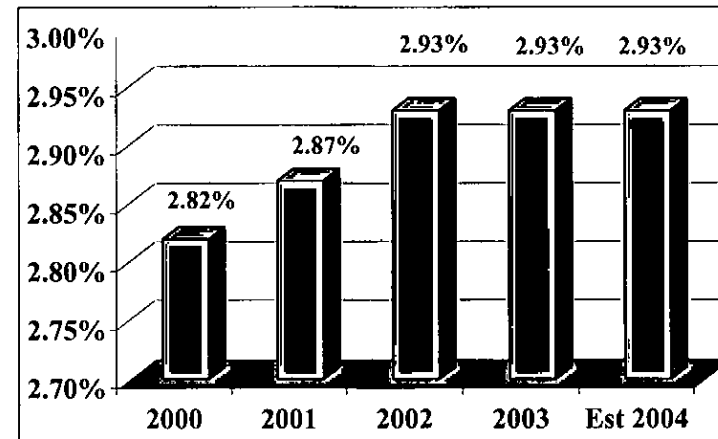


Primary General Fund Revenue Rates

The Board Of County Commissioners Is Providing The Following Information To Assist
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

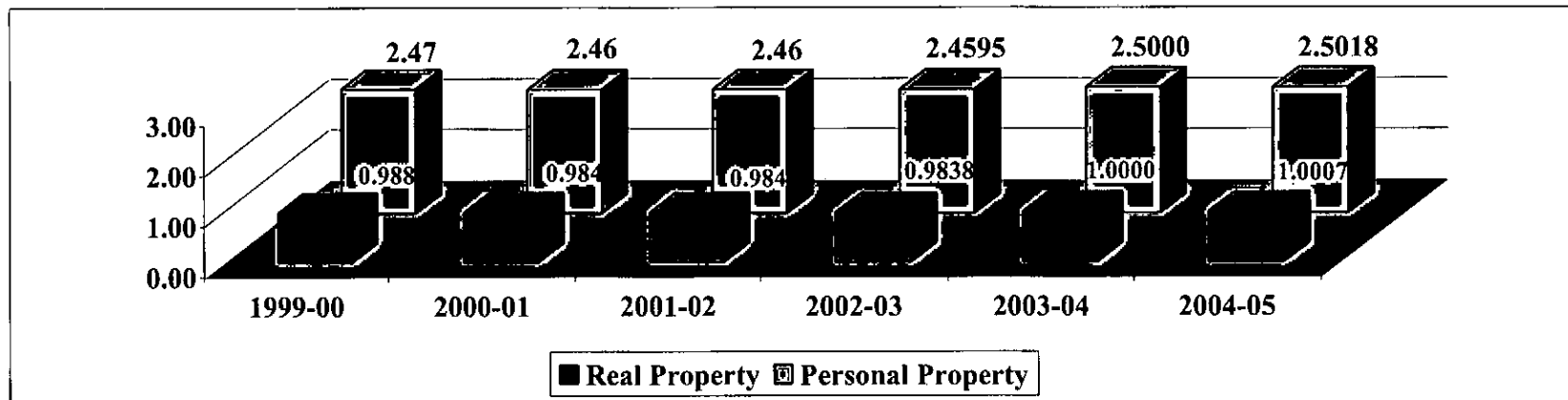
Real Property Taxes	\$1.0007 Per \$100 Assessed Value
Personal Property Taxes	\$2.5018 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.2%
Recordation Tax	\$3.00 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Note: Income Rate Changes Due To State Decoupling Law

Allegany County Property Tax Rates (Non-Municipal Areas)

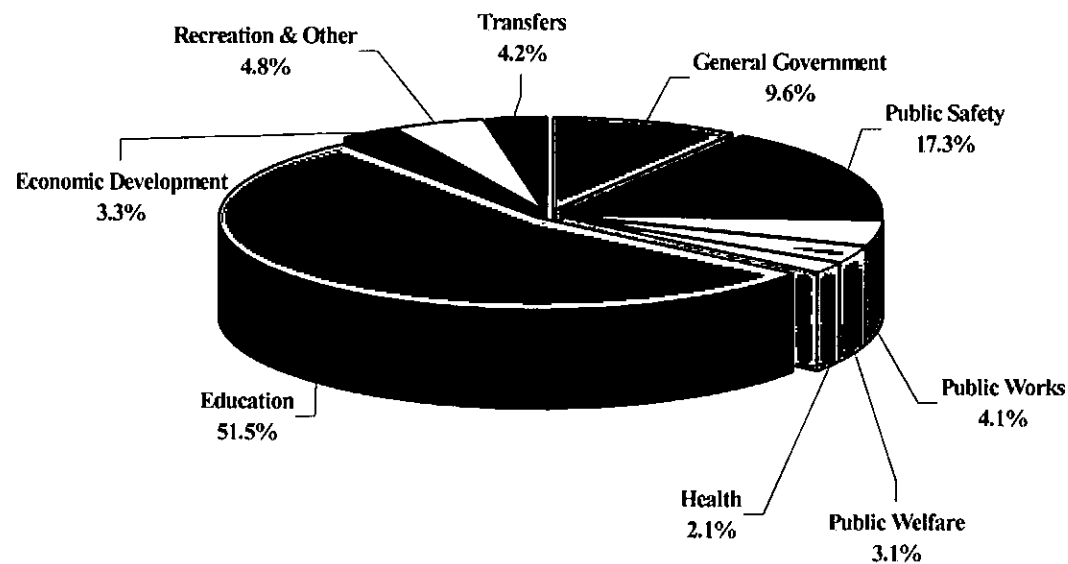


Note: 2000 - 2001 Real Property Rates Restated To Full Cash Value Assessment
Tax Rate Per \$100 Assessed Value



How Your County Taxes Are Expended

	Fiscal Year 2005	% Of Total
General Government	\$6,231,999	9.6%
Public Safety	11,262,368	17.3%
Public Works	2,688,081	4.1%
Public Welfare	2,004,495	3.1%
Health	1,348,180	2.1%
Education	33,484,072	51.5%
Economic Development	2,141,820	3.3%
Recreation, Culture, Miscellaneous, and Other	3,108,777	4.8%
Transfers	2,714,730	4.2%
Total Operating	\$64,984,522	100.0%

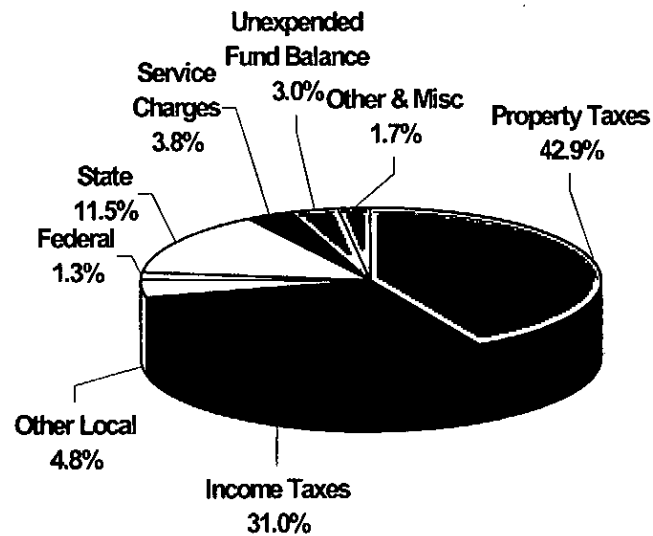


Note: Debt Service Payments Are Included In Each Category Area

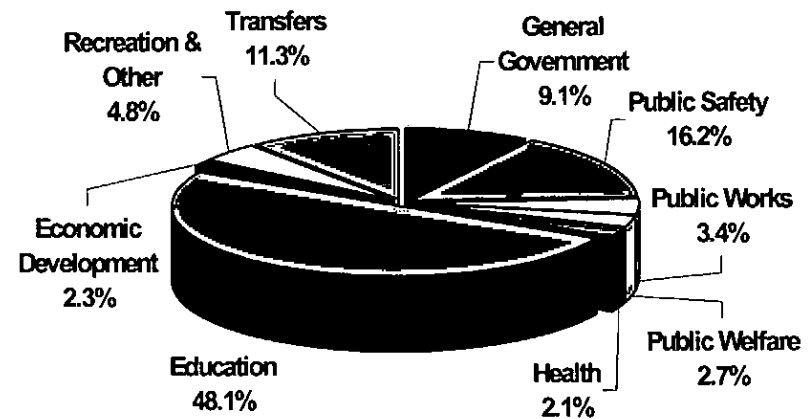


General Fund Revenue & Expenditures For Fiscal Year 2005

FY 2005 Revenues



FY 2005 Expenditures

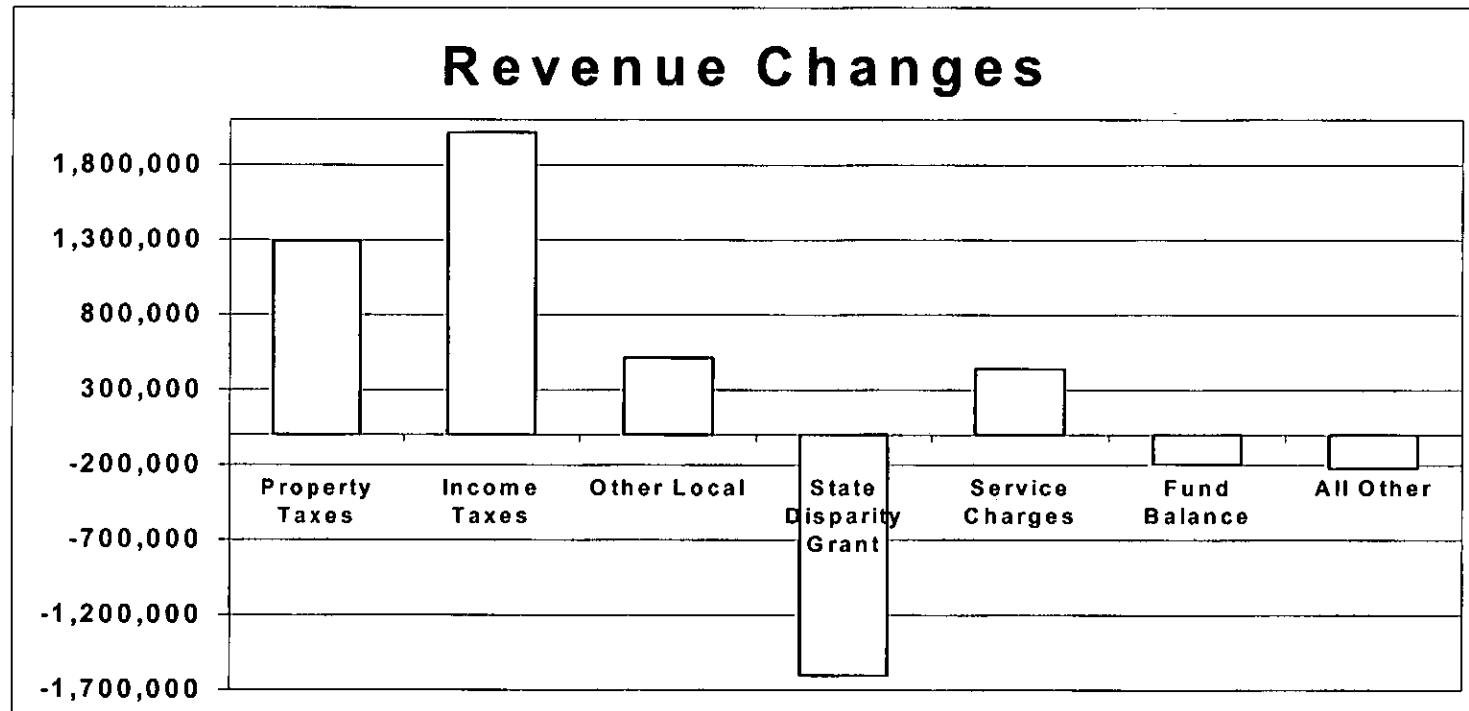


Note: Revenue & Expenditures Equal \$64,984,522



FY2005 General Fund Budget Revenue Comparison

	FY 2004 Original	FY2005 Adopted	Difference	Percentage Difference
Local Property Taxes	\$26,580,883	\$27,870,442	\$1,289,559	4.9%
Local Income Taxes	18,150,000	20,163,500	2,013,500	11.1%
Other Local Taxes	2,004,750	2,516,000	511,250	25.5%
Licenses & Permits	564,400	588,000	23,600	4.2%
State Disparity Grant	7,505,172	5,901,718	-1,603,454	-21.4%
Other Intergovernmental	2,437,133	2,431,993	-5,140	-0.2%
Service Charges	2,040,582	2,478,802	438,220	21.5%
Fines & Forfeitures	41,600	26,400	-15,200	-36.5%
Interest	300,168	127,654	-172,514	-57.5%
Rents	239,500	271,791	32,291	13.5%
Miscellaneous	47,550	72,750	25,200	53.0%
Transfers In	724,922	611,410	-113,512	-15.7%
Total Revenue	60,636,660	63,060,460	2,423,800	4.0%
Unexpended Balance Prior Year	2,121,433	1,924,062	-197,371	-9.3%
Total Sources	\$62,758,093	\$64,984,522	\$2,226,429	3.5%

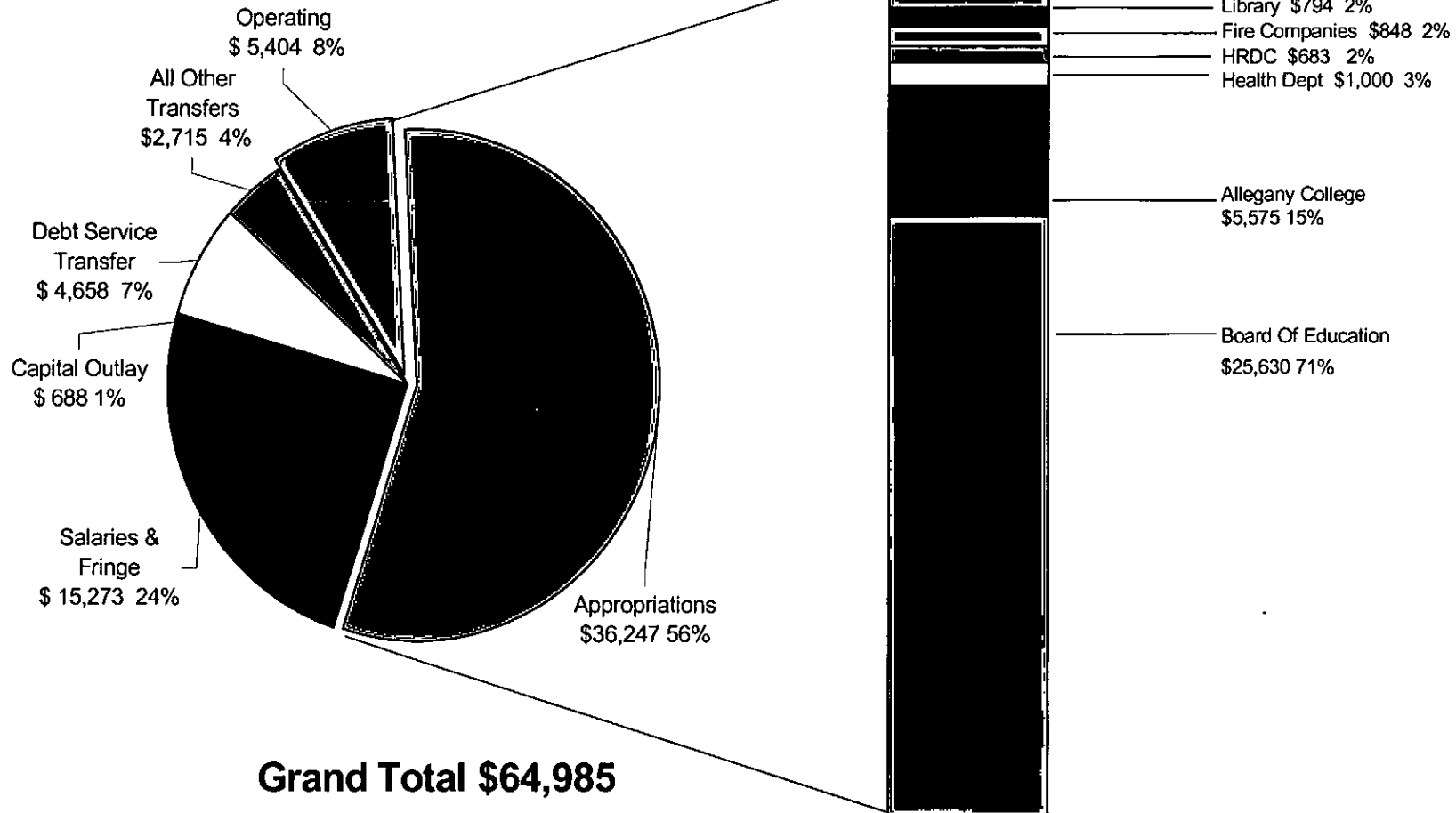




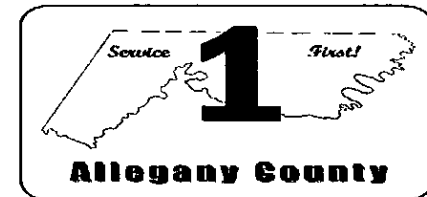
FY2005 General Fund Budget Expenditure Comparison

	FY 2004 Original	FY 2005 Adopted	Difference	Percentage Difference
General Government	\$5,543,875	\$5,928,219	\$384,344	6.9%
Public Safety	9,664,103	10,508,292	844,189	8.7%
Public Works	2,294,584	2,212,323	-82,261	-3.6%
Health	1,331,064	1,348,180	17,116	1.3%
Public Welfare	1,690,231	1,724,949	34,718	2.1%
Education	31,539,000	31,239,000	-300,000	-1.0%
Recreation & Culture	1,540,239	1,396,385	-143,854	-9.3%
Conservation Of Natural Resources	245,114	252,070	6,956	2.8%
Urban Development & Housing	103,619	279,546	175,927	169.8%
Economic Development	1,113,531	1,511,658	398,127	35.8%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	903,800	1,182,600	278,800	30.8%
Subtotal	\$55,997,864	\$57,611,926	\$1,614,062	2.9%
<u>Transfers:</u>				
Highway Fund	1,619,312	1,979,741	360,429	22.3%
Transit Fund	93,578	129,920	36,342	38.8%
Housing Fund	160,279	166,170	5,891	3.7%
Revolving Building Fund	16,000	311,264	295,264	1845.4%
Narcotic Task Force	16,306	19,399	3,093	19.0%
Marketing Fund	36,000	0	-36,000	-100.0%
PAYGO Fund	0	108,236	108,236	100.0%
Debt Service Fund	4,818,754	4,657,866	-160,888	-3.3%
Total Transfers To Other Funds	\$6,760,229	\$7,372,596	\$612,367	9.1%
Total General Fund Appropriations	\$62,758,093	\$64,984,522	\$2,226,429	3.5%

Allegany County, Maryland Fiscal Year 2005 General Fund Budget In Thousands



Allegany County
General Fund FY 2005 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars	%
Board Of Education	\$25,630,000	39.4%
Detention Center	5,638,435	8.7%
Allegany College	5,575,000	8.6%
Debt Service On Services	3,869,281	6.0%
Health Department	1,348,180	2.1%
911	1,014,823	1.6%
State's Attorney	898,399	1.4%
Allegany County Library	794,000	1.2%
HRDC (Sr Citizen Centers)	683,400	1.1%
Circuit Court	620,932	1.0%
Economic Development	468,693	0.7%
Visitor's Bureau	454,069	0.7%
Election Office	389,924	0.6%
Animal Control	318,763	0.5%
Family Law Master	253,178	0.4%
Airport	210,000	0.3%
Solid Waste Recycling	169,420	0.3%
Housing	166,170	0.3%
Office Of Project Services	160,595	0.2%
Emergency Management	155,008	0.2%
Alternative Sentencing Program	152,862	0.2%
Soil Conservation	145,501	0.2%
Transit Operation	129,920	0.2%
Circuit Court Master Program	110,129	0.2%
Agricultural Extension Agent	106,569	0.2%
Liquor Board	105,790	0.2%
Home Detention	83,691	0.1%
Haz Mat	72,001	0.1%
Orphan's Court	39,383	0.1%
Total 29 Services For 76.6% Of Budget	\$49,764,116	76.6%
Total General Fund Budget	\$64,984,522	

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,092
Cumberland	587,932
Frostburg	163,819
Lonaconing	12,490
Luke	38,430
Midland	2,642
Westernport	23,368
Total	\$831,773

Note: Services About Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 a
Multiplied By The Combined Tax Rate	\$1.1327 b
Total Property Taxes Due	<u>\$1,133</u>
Less: 1% Property Tax Discount	(10) c
Total Taxes Paid Less Discount	<u>\$1,123</u>

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

b Combined tax rate is broken down into \$1.0007 and \$0.1320 respectively for County and State

c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.

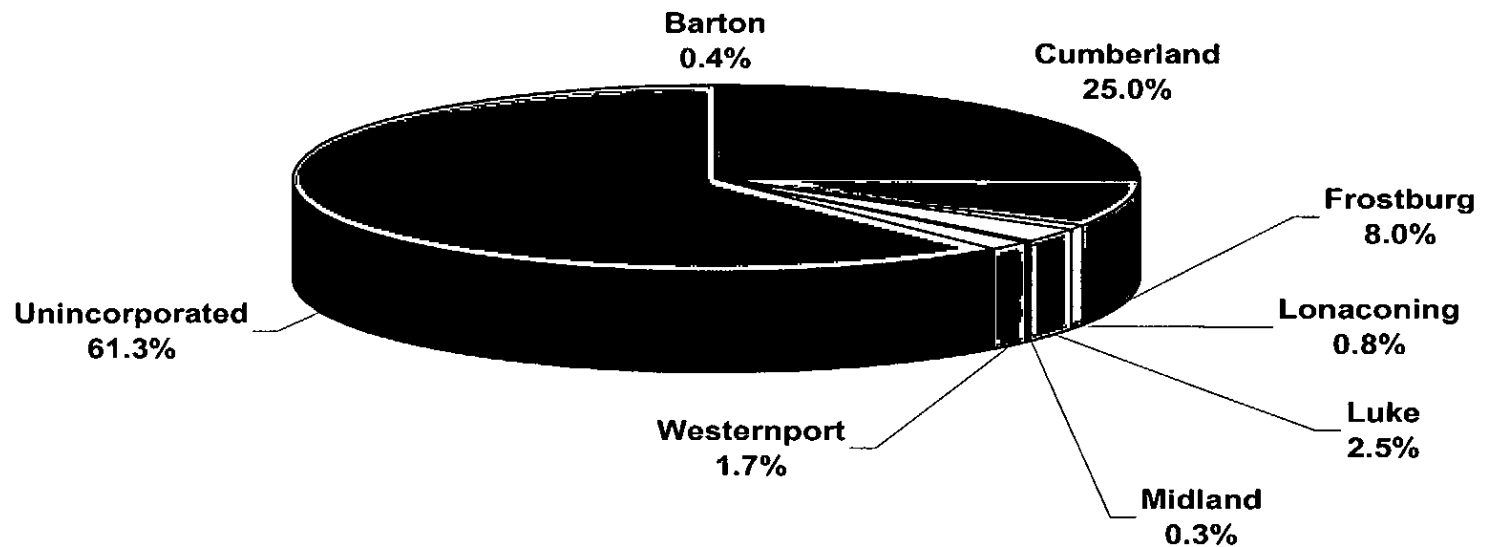
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2004 Assessable Base</u>	<u>2005 Assessable Base</u>	<u>2005 Tax Differential</u>	<u>2005 Tax Rate</u>
Barton	\$8,957,204	\$9,425,562	\$0.0283	\$0.9724
Cumberland	644,617,216	663,444,224	\$0.0759	\$0.9248
Frostburg	206,101,484	213,910,908	\$0.0702	\$0.9305
Lonaconing	21,287,374	21,884,113	\$0.0490	\$0.9517
Luke	67,160,728	67,322,120	\$0.0523	\$0.9484
Midland	8,467,968	8,647,272	\$0.0283	\$0.9724
Westernport	43,453,665	44,463,664	\$0.0490	\$0.9517
Unincorporated	<u>1,574,219,522</u>	<u>1,627,981,984</u>	\$0.0000	\$1.0007
Total	\$2,574,265,161	\$2,657,079,847		

Allegany County Assessable Base FY2005

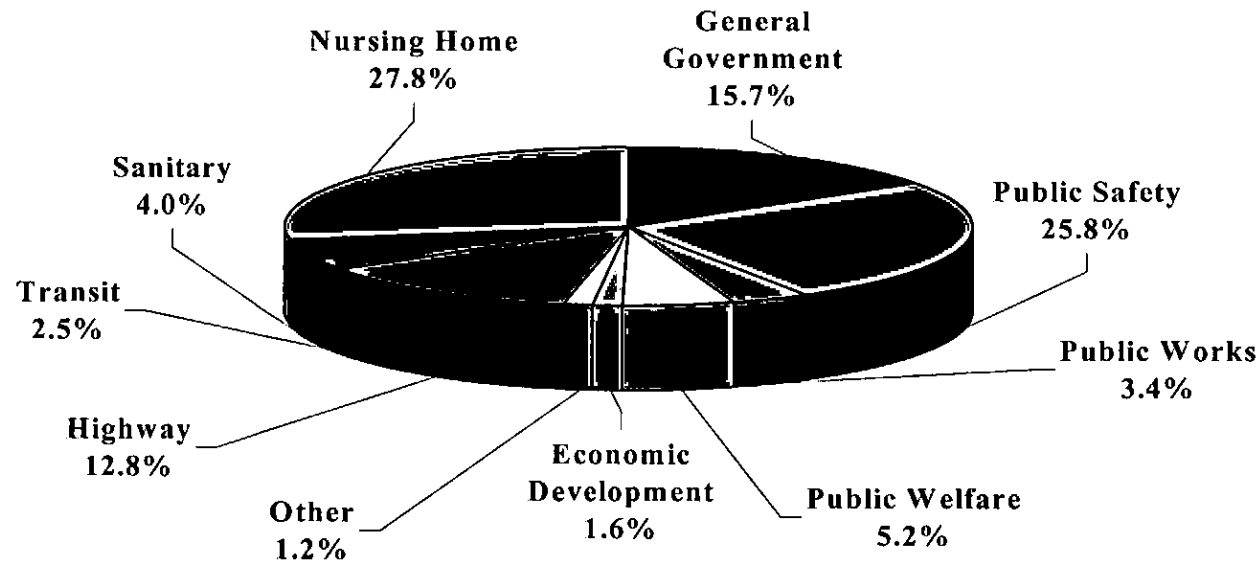




Allegany County Full Time Equivalent Positions

	Fiscal Year 2004	%	Fiscal Year 2005	%	Change
General Government	88.3	15.8%	91.1	15.7%	2.8
Public Safety	137.2	24.6%	150.1	25.8%	12.9
Public Works	21.4	3.8%	19.9	3.4%	-1.5
Public Welfare	28.5	5.1%	30.5	5.2%	2.0
Economic Development	13.1	2.4%	9.1	1.6%	-4.0
Other	4.5	0.8%	6.9	1.2%	2.4
Highway	76.3	13.7%	74.5	12.8%	-1.8
Transit	14.5	2.6%	14.5	2.5%	0.0
Sanitary	23.5	4.2%	23.0	4.0%	-0.5
Nursing Home	150.0	26.9%	161.5	27.8%	11.5
Grand Total Full Time Equivalents	<u>557.3</u>	<u>100.0%</u>	<u>581.1</u>	<u>100.0%</u>	<u>23.8</u>

Full Time Equivalent Positions





ALLEGANY COUNTY **POSITION ALLOCATION TABLE** **F.Y. 2005**

DEPARTMENT	2004 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2005	DEPARTMENT	2004 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2005
COUNTY COMMISSIONERS	3.0		3.0	CRIMINAL JUSTICE TREATMENT PROGRAM	0.5		0.5
COMMISSIONERS STAFF & OFFICE	2.0		2.0	HOME DETENTION GRANT	1.0		1.0
FAMILY SUPPORT SERVICES	0.0	1.0	1.0	EMERGENCY MANAGEMENT DEPARTMENT	1.9		1.9
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	ANIMAL CONTROL OFFICE	3.0	1.0	4.0
CIRCUIT COURT	5.0	(0.2)	4.8	ANIMAL SHELTER	3.5	0.1	3.6
ORPHAN'S COURT	3.0		3.0	911	17.2	1.9	19.1
FAMILY LAW MASTER	2.0	(1.0)	1.0	DOMESTIC PREPAREDNESS GRANT	0.0	1.0	1.0
STATES ATTORNEY	12.0	1.0	13.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
VICTIM WITNESS COORDINATOR	1.0		1.0	BUILDING CODE INSPECTOR	2.2		2.2
PETIT JURY	1.0		1.0	TRANSPORTATION PLANNING	1.5	(0.5)	1.0
ADMINISTRATOR	2.0		2.0	ENGINEERING	14.5	(1.0)	13.5
ELECTIONS OFFICE	7.5		7.5	SOLID WASTE DISPOSAL	3.5		3.5
FINANCE DEPARTMENT	9.3		9.3	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
TAX & UTILITY COLLECTION	7.5		7.5	MAINTENANCE-HEALTH CENTER	1.3		1.3
COUNTY ATTORNEY	3.2		3.2	HEALTH DEPARTMENT	2.0		2.0
HUMAN RESOURCES DEPARTMENT	2.1	0.5	2.6	MEDTRANS/ALLTRANS/JOB ACCESS	12.6		12.6
EMPLOYEE RECOGNITION	0.5		0.5	ALLEGANY COUNTY FAIR	1.5	(1.0)	0.5
PLANNING	1.4	(1.0)	0.4	FAIRGROUNDS MAINTENANCE	1.0	1.0	2.0
LAND USE PLANNING	1.5	0.5	2.0	SOIL CONSERVATION	2.0		2.0
PERMITS & ENFORCEMENT	4.3		4.3	OFFICE OF CAPITAL PROJECTS	0.0	2.0	2.0
MAINTENANCE-GENERAL	8.5		8.5	OFFICE OF PROJECT SERVICES	2.0	(1.0)	1.0
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	OFFICE OF COMMUNITY SERVICES	1.3		1.3
MAINTENANCE-COURTHOUSE	2.7		2.7	DEPT OF ECONOMIC DEVELOPMENT	4.7		4.7
MAINTENANCE - COUNTY COMPLEX	3.3	1.0	4.3	VISITORS BUREAU	4.0	(2.0)	2.0
INFORMATION TECHNOLOGY DIVISION	2.3	1.0	3.3	VISITORS BUREAU MARKETING	1.0	(1.0)	0.0
SHERIFF'S DEPARTMENT	23.0	3.9	26.9	HIGHWAY FUND	76.3	(1.8)	74.5
FAMILY AGENCY NETWORK	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	14.5		14.5
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	OFFICE OF CHILDREN, YOUTH, AND FAMILIES	7.0		7.0
DETENTION CENTER	73.0	5.0	78.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
MAINTENANCE - DETENTION CENTER	2.3		2.3	GAMING FUND	0.0	2.4	2.4
DJJ CRISIS INTERVENTION	0.5		0.5	NARCOTICS TASK FORCE	1.0		1.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	REVOLVING BUILDING FUND	1.4		1.4
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0	SANITARY DISTRICTS	23.5	(0.5)	23.0
LIQUOR CONTROL BOARD	4.0		4.0	NURSING HOME	150.0	11.5	161.5

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

TOTAL

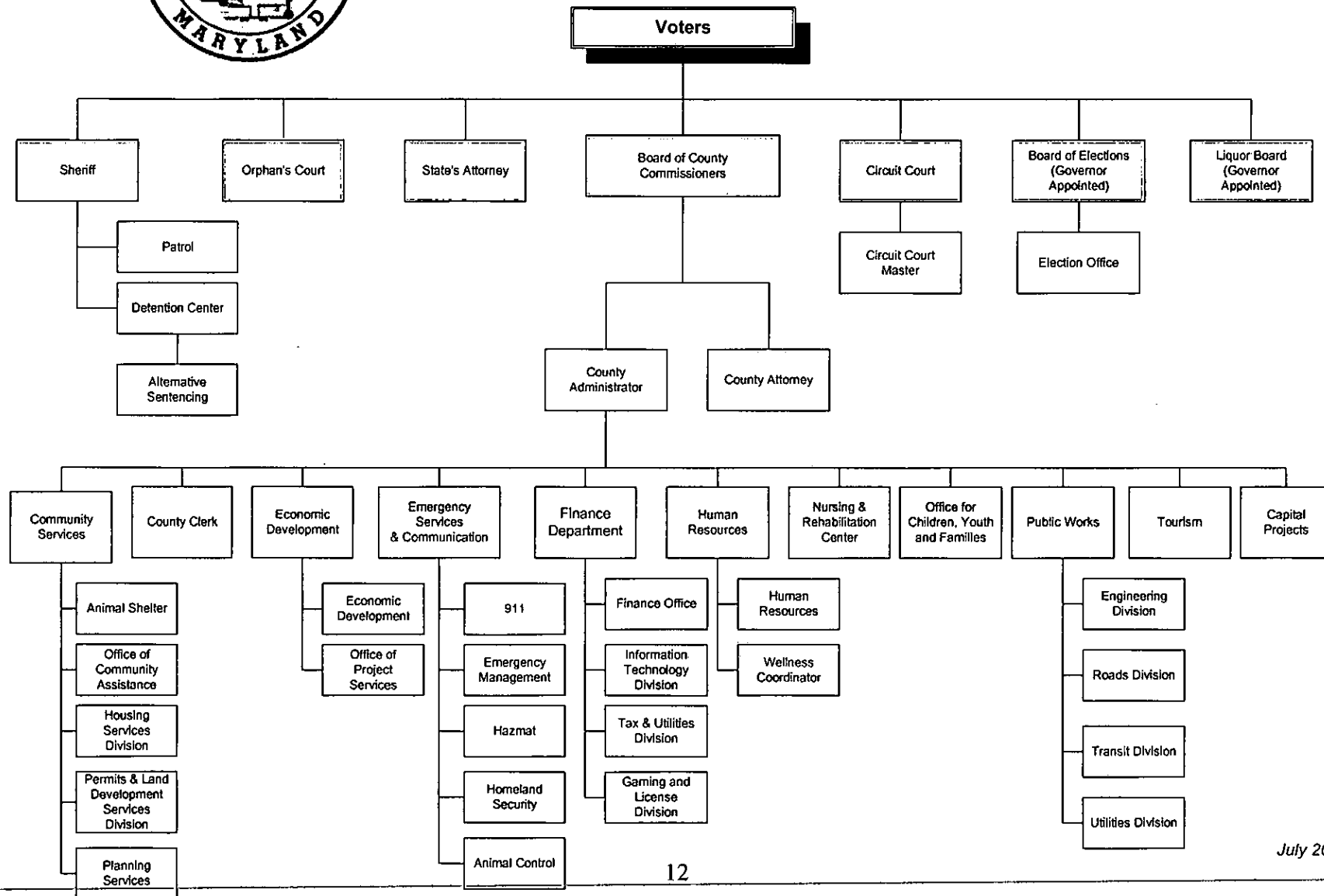
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557.3 23.8 581.1



Allegany County

Organization Chart 2005





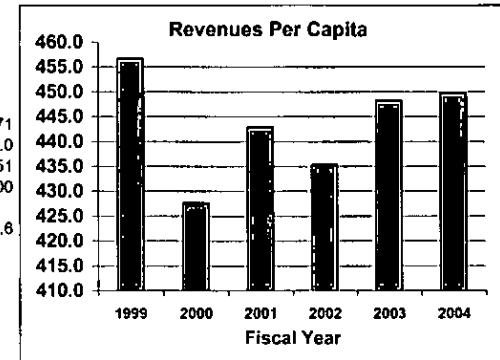
FY 2005 Budget Indicators

Revenue Per Capita

	1999	2000	2001	2002	2003	Budgeted 2004
Gross Operating Revenues	53,753,058	54,726,888	58,597,550	58,299,617	61,459,452	62,033,171
Consumer Price Index	165.4	170.8	176.8	178.9	183.3	187.0
Gross Operating Revenues Current Population	32,498,826	32,041,504	33,180,948	32,587,824	33,529,434	33,178,851
	71,162	74,930	74,930	74,864	74,798	73,800
Gross Operating Revenues Per Capita	456.7	427.6	442.8	435.3	448.3	449.6

Description:

Examining per capita revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it might be expected that revenues and the need for services would increase proportionately, and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

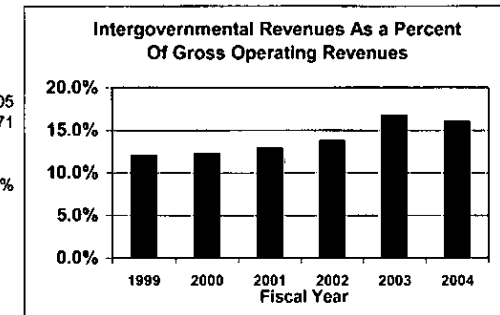


Intergovernmental Operating Revenues

	1999	2000	2001	2002	2003	Budgeted 2004
Intergovernmental Operating Revenues	6,448,156	6,691,737	7,566,563	8,014,101	10,304,740	9,942,305
Gross Operating Revenues	53,753,058	54,726,888	58,597,550	58,299,617	61,459,452	62,033,171
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	12.0%	12.2%	12.9%	13.7%	16.8%	16.0%

Description:

Intergovernmental revenues are revenues received from another governmental entity. Dependence on such revenues can be harmful. If federal or state governments struggle with their own budgetary problems and cut back funding to local governments, then these cutbacks could force the local government to either to reduce the program, eliminate it, or fund it out of the general fund.

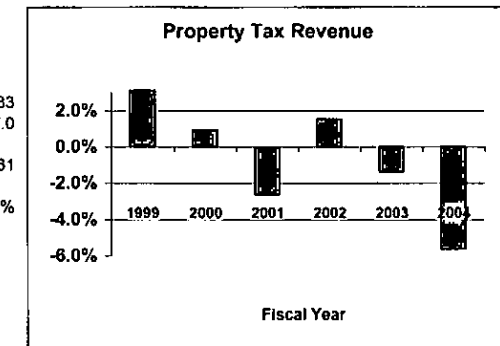


Property Tax Revenues

	1999	2000	2001	2002	2003	Budgeted 2004
Property Tax Revenues	24,874,964	26,028,928	26,205,688	26,949,364	26,823,761	28,580,883
Consumer Price Index	165.4	170.8	176.8	178.9	183.3	187.0
Property Tax Revenue In Constant Dollars	15,099,736	15,239,419	14,839,008	15,063,926	14,633,803	14,216,961
Growth Rate In Constant Dollars	3.6%	0.9%	-2.6%	1.5%	-1.4%	-5.6%

Description:

Property tax revenue should be considered separately from other revenues because it is a primary source revenue source. A decline or diminished growth rate in property taxes may be the result of overall decline in property value, default in property tax payment, inefficient assessment, or change in tax policy.



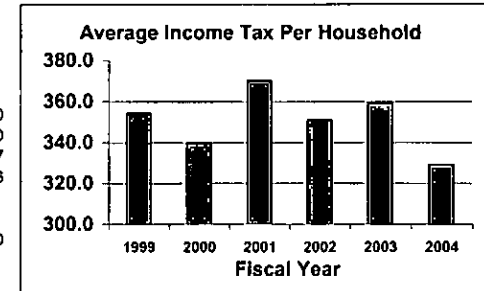


Income Tax Revenues

	1999	2000	2001	2002	2003	Budgeted 2004
Income Tax Revenues	17,212,342	17,007,820	19,177,773	18,441,780	19,391,155	18,150,000
Consumer Price Index	165.4	170.8	176.6	178.9	183.3	187.0
Income Tax Revenue In Constant Dollars	10,406,495	9,957,623	10,859,441	10,308,429	10,578,917	9,707,647
Households	29,385	29,322	29,338	29,394	29,450	29,506
Avg. Income Tax Per Household In Constant Dollars	354.1	339.6	370.2	350.7	359.2	329.0

Description:

Income tax revenues are a major source of revenue to local governments. Income tax collections can rise based upon the rate or the amount of income.

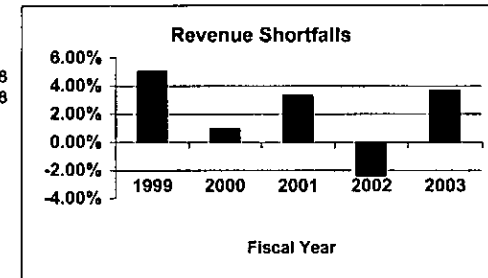


Revenue Shortfalls

	1999	2000	2001	2002	2003	Budgeted 2004
Actual Gross Operating Revenue	53,712,050	54,726,888	58,597,550	58,299,617	61,459,452	59,911,738
Budgeted Gross Operating Revenue	51,013,766	54,214,327	56,667,669	59,710,108	59,217,729	59,911,738
Revenue Shortfall/Surplus	2,698,284	512,561	1,929,881	-1,410,491	2,241,723	
Revenue Variance As A Percent Of Gross Operating Revenue	5.02%	0.94%	3.29%	-2.42%	3.65%	

Description:

Measuring revenue estimates and actual revenues during the fiscal year will improve the estimating process. Major discrepancies that continue can indicate a changing economy, inefficient collection procedures, or inaccurate estimating techniques.

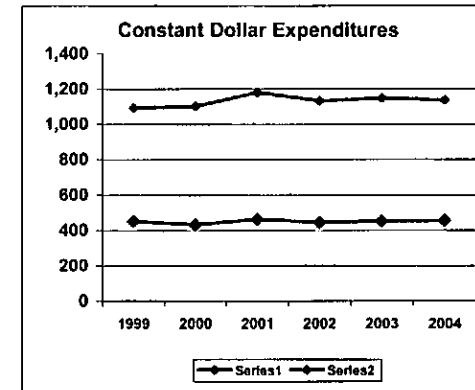


Expenditures Per Capita

	1999	2000	2001	2002	2003	Budgeted 2004
Net Operating Expenditures & Transfers	53,127,979	55,197,409	61,196,447	59,481,020	61,974,100	62,758,093
Consumer Price Index	165.4	170.8	176.6	178.9	183.3	187.0
Constant Dollar Expenditures	32,120,906	32,316,984	34,652,575	33,248,195	33,810,202	33,586,581
Estimated Population	71,162	74,930	74,930	74,884	74,798	73,800
Estimated Households	29,385	29,322	29,338	29,394	29,450	29,506
Per Capita Expenditures	451	431	462	444	452	455
Per Household Expenditures	1,093	1,102	1,181	1,131	1,148	1,138

Description:

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing the services is depleting the community's ability to pay especially if spending is increasing faster than residents' collective personal income. However, an increase in per capita may indicate the community is demanding and receiving more services than in the past years.



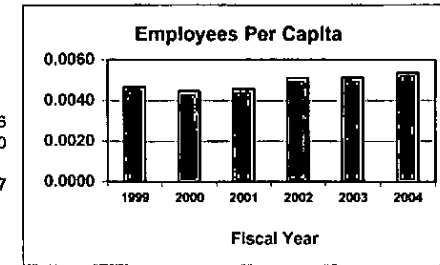


Employees Per Capita

	1999	2000	2001	2002	2003	Budgeted 2004
Number Of Full Time Employees	333.8	334.5	344.2	382.5	383.8	396.6
Population	71,162	74,930	74,930	74,884	74,798	73,800
Number Of County Employees Per Capita	0.00469	0.00448	0.00459	0.00511	0.00513	0.00537

Description:

Personnel costs are a major portion of a local government's operating budget. Increasing per capita may indicate decreasing productivity or increased service level. Full-time employees exclude nursing home and sanitary district employees.

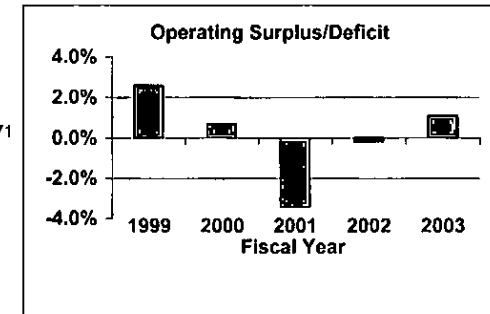


Operating Surplus/Deficits

	1999	2000	2001	2002	2003	Budgeted 2004
Gross Operating Revenues	53,712,050	54,726,888	58,597,550	58,299,617	61,459,452	62,033,171
General Fund Surplus/Deficit	1,397,178	381,796	-2,008,350	-112,860	676,548	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	2.6%	0.7%	-3.4%	-0.2%	1.1%	

Description:

An operating surplus occurs when revenues exceed expenditures. This may happen due to efficiencies in providing services or a strengthening economy. The surplus will increase the fund balance which can be used for economic downturns or for one time expenditures. Fund balances and surplus will affect the credit rating of a local government. This in turn will impact the cost of future borrowing.

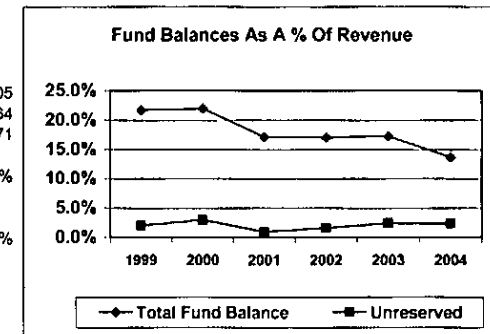


Fund Balances

	1999	2000	2001	2002	2003	Budgeted 2004
Total Fund Balance	11,839,104	12,020,900	10,011,550	9,888,690	10,575,238	8,453,805
Unreserved Fund Balance	1,081,547	1,650,272	544,098	927,162	1,464,664	1,464,664
Gross Operating Revenue	53,712,050	54,726,888	58,597,550	58,299,617	61,459,452	62,033,171
General Fund Balance As A % Revenue	21.7%	22.0%	17.1%	17.0%	17.2%	13.6%
General Fund Unreserved Fund Balance As A Percent Of Revenue	2.0%	3.0%	0.9%	1.6%	2.4%	2.4%

Description:

The size of the fund balance indicates a government's ability to withstand a financial emergency. It can also impact the ability to finance long term purchases without borrowing. Some of the fund balance may be reserved for certain purposes and some of it may not be reserved for any purpose.



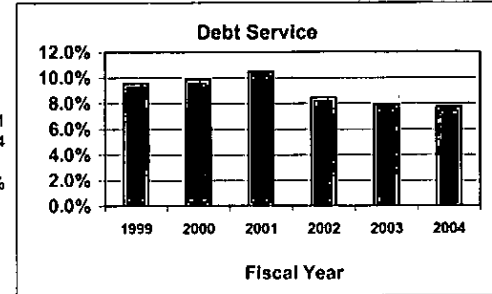


Debt Service

	1999	2000	2001	2002	2003	Budgeted 2004
Gross Operating Revenues	53,712,050	54,726,888	58,597,550	58,299,817	61,459,452	62,033,171
Debt Service	5,131,805	5,389,352	6,170,405	4,935,779	4,870,889	4,818,754
Debt Service As A % of Revenues	9.6%	9.8%	10.5%	8.5%	7.9%	7.8%

Description:

Debt service is defined as the amount of principal and interest that a local government must pay each year. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

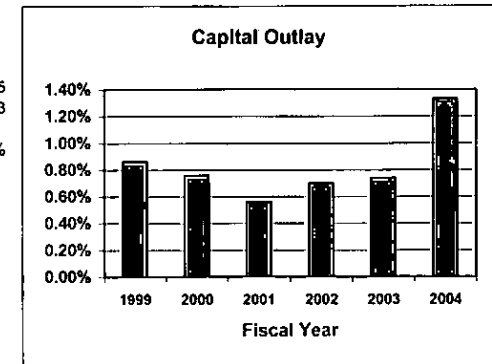


Capital Outlay

	1999	2000	2001	2002	2003	Budgeted 2004
Total Capital Outlay	459,504	419,262	344,905	416,365	456,973	838,015
Operating Expenditures And Transfers	53,127,972	55,197,409	61,196,447	59,481,020	61,974,100	62,758,093
Capital Outlay As A % Of Expenditures	0.86%	0.76%	0.56%	0.70%	0.74%	1.33%

Description:

Expenditures for operating equipment such as trucks and equipment drawn from the operating budget are usually referred to as "capital outlay." Capital outlay items normally include equipment that will last longer than one year and that has an initial cost above a significant minimum amount, such as five hundred dollars. Capital outlay does not include capital budget expenditures for construction of infrastructure such as streets, buildings, or bridges. The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to net operating expenditures is rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures is likely to remain about the same. If this ratio declines in the short-run (one to three years), it may mean that the local government's needs are temporarily satisfied since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred which can result in the use of inefficient or obsolete equipment. The use of capital leasing as a financing method could give the impression that capital expenditures are declining.

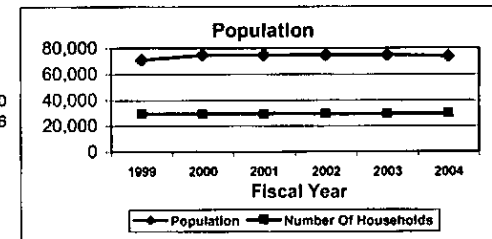


Population

	1999	2000	2001	2002	2003	Budgeted 2004
Population	71,162	74,930	74,930	74,884	74,798	73,800
Number Of Households	29,385	29,322	29,338	29,394	29,450	29,506

Description:

Population change can directly effect governmental revenues. A sudden increase in population can create immediate pressures for new capital outlay and higher level of services. A decreasing population will result in fixed costs being paid for by fewer people. A decreasing population may also force the government to offer less services.



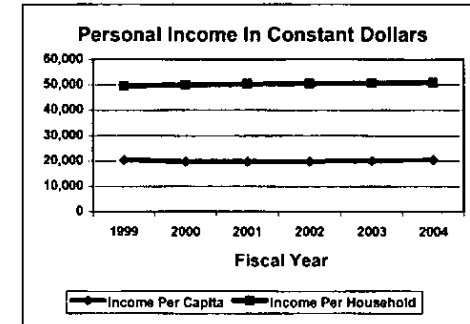


Personal Income Per Capita/Houshold

	1999	2000	2001	2002	2003	Budgeted 2004
Personal Income - Constant Dollars	1,450,130,000	1,462,900,000	1,471,400,000	1,479,900,000	1,488,400,000	1,496,900,000
Population	71,162	74,930	74,930	74,864	74,798	73,800
Income Per Capita - Constant Dollars	20,378	19,524	19,637	19,768	19,899	20,283
Households	29,385	29,322	29,338	29,394	29,450	29,506
Income Per Household - Constant Dollars	49,349	49,891	50,154	50,348	50,541	50,733

Description:

Personal Income Tax Per Capita is one measure of a community's ability to pay taxes. The higher the per capita income, the more property tax, sales tax, income tax, and business tax the community can generate.

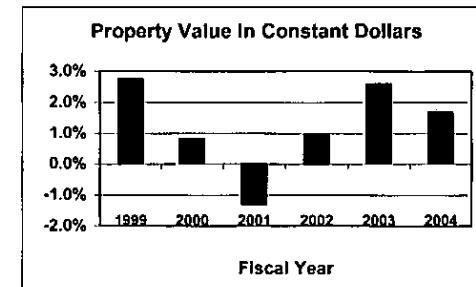


Property Value

	1999	2000	2001	2002	2003	Budgeted 2004
Market Value Of Real Property	1,908,270,840	1,986,596,538	2,027,094,175	2,072,981,398	2,158,322,043	2,202,888,261
Consumer Price Index	165.4	170.8	176.6	178.9	183.3	187.0
Property Value - Constant Dollars	11,537,309	11,631,127	11,478,449	11,587,375	11,774,807	11,782,293
% Change In Property Value	2.8%	0.8%	-1.3%	0.9%	2.6%	1.7%

Description:

Changes in property value are important because most local governments depend on the property value for a substantial portion of their revenues. The effect of declining property value on governmental revenues depends on the government's reliance on property taxes. The extent to which the decline will ripple through the community's economy affecting other revenues such as those from sales tax is more difficult to determine. All of the economic and demographic factors are closely related. A decline in property value will probably not be a cause but a symptom of other underlying problems.



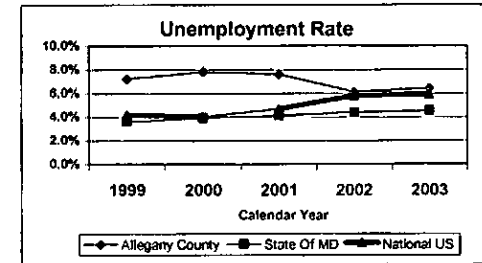


Unemployment Rate

	1999	2000	2001	2002	2003	Budgeted 2004
Allegany County Employment Rate	7.2%	7.8%	7.6%	6.1%	6.4%	
State Of Maryland Unemployment Rate	3.6%	3.9%	4.1%	4.4%	4.5%	
United States Unemployment Rate	4.2%	4.0%	4.7%	5.8%	5.9%	

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector.

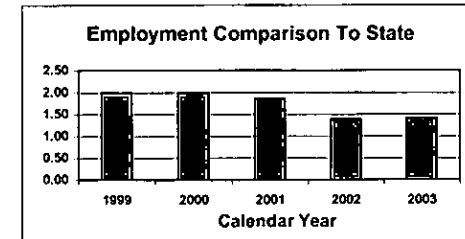


Unemployment Rate Comparison To State

	1999	2000	2001	2002	2003	Budgeted 2004
Allegany County Employment Rate	7.2%	7.8%	7.6%	6.1%	6.4%	
State Of Maryland Unemployment Rate	3.6%	3.9%	4.1%	4.4%	4.5%	
United States Unemployment Rate	4.2%	4.0%	4.7%	5.8%	5.9%	
Ratio Of County To State Unemployment	2.00	2.00	1.85	1.39	1.42	

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector. These changes can be a result of the national, state, or local economy.

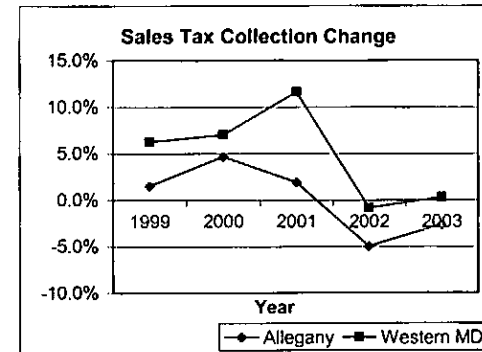


Sales Tax Collections

	1999	2000	2001	2002	2003	Budgeted 2004
Sales Tax Collected - Allegany County	30,622,517	32,056,859	32,671,553	31,047,912	30,225,467	
Sales Tax Collected - Western Maryland	94,590,225	101,241,021	113,020,923	112,061,831	112,404,728	
Percentage Change - Allegany County	1.5%	4.7%	1.9%	-5.0%	-2.6%	
Percentage Change - Western Maryland	8.3%	7.0%	11.6%	-0.8%	0.3%	

Description:

The level of business activity affects a local government's financial condition in two ways. First it directly affects any revenue yields that are a product of business activity such as those from sale or gross receipt taxes. Second, it has indirect influences. A change in business activity affects demographic and economic areas such as personal income, property value, and the employment base. Changes in business activity also tend to have cumulative effects. A decline in business activity can for example harm a community's employment base, income, and property value which in turn creates further decline in business activity.



RESOLUTION NO. 04-12

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2004 for the Fiscal Year July 1, 2004 – June 30, 2005 budget, and

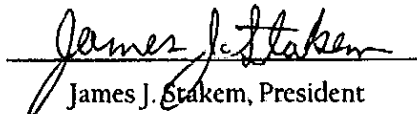
WHEREAS, the Board, in accordance with state law held a Constant Yield Hearing on April 8, 2004, to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on June 3; and

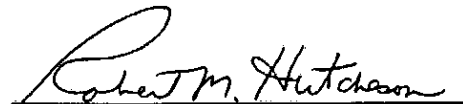
WHEREAS, the Board held a public preliminary budget hearing on April 23, 2004, at 11:00 a.m. and sought additional public input at their April 29, May 6, and 13, 2004 meetings; and

WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY 2005 budget for the Board's review and approval.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2005 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$117,378,077.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the *Rules and Regulations Governing Employees* providing a cost of living increase of 2.5% and no increments.
3. The FY 2005 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2005 General Fund Budget will increase by less than 4%.
5. The FY 2005 budget implements approved personnel adjustments.
6. The FY 2005 budget fully staffs the Detention Center, improves staffing needs at the 911 Center to facilitate the merging of police dispatching and adds an additional Assistant State's Attorney to handle an increasing number of prosecution cases.
7. The FY 2005 budget does not provide for some vacant Roads Department positions to be filled.
8. The FY 2005 Tax Levy institutes tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure. The County will use actual numbers instead of budget numbers and will cease the double counting of revenues in regard to parallel services.


James J. Stakem, President


Robert M. Hutcherson, Commissioner


Barbara B. Roque, Commissioner



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 3, 2004

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2005 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
General Fund	\$ 64,373,112	\$ 611,410	\$ 64,984,522
Special Revenue Funds			
Highway	3,843,000	2,279,741	6,122,741
Coal Haul Roads	244,328	0	244,328
Transit	1,825,196	129,920	1,955,116
Office Of Children, Youth, & Families	1,411,047	0	1,411,047
Gaming Fund	691,001	0	691,001
Community Development Block Grant	302,884	0	302,884
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,213,642	172,170	1,385,812
Narcotics Task Force	59,649	19,399	79,048
Revolving Building	2,840,717	1,156,815	3,997,532
Public Safety	620,036	0	620,036
Debt Service Fund	125,000	5,809,904	5,934,904
Capital Project Funds			
Capital Project	7,682,545	265,500	7,948,045
PAYGO Capital Reserve	1,466,045	108,236	1,574,281
2004 Public Improvement Bond	2,100,000	0	2,100,000
Enterprise Funds			
Water Districts	1,531,340	0	1,531,340
Sanitary Districts	6,754,586	0	6,754,586
Nursing Home	9,132,924	0	9,132,924
County Loan Fund	552,530	0	552,530
TOTAL SOURCES OF FUNDS	\$ 106,824,982	\$ 10,553,095	\$ 117,378,077



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 3, 2004

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2005 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

USES OF FUNDS

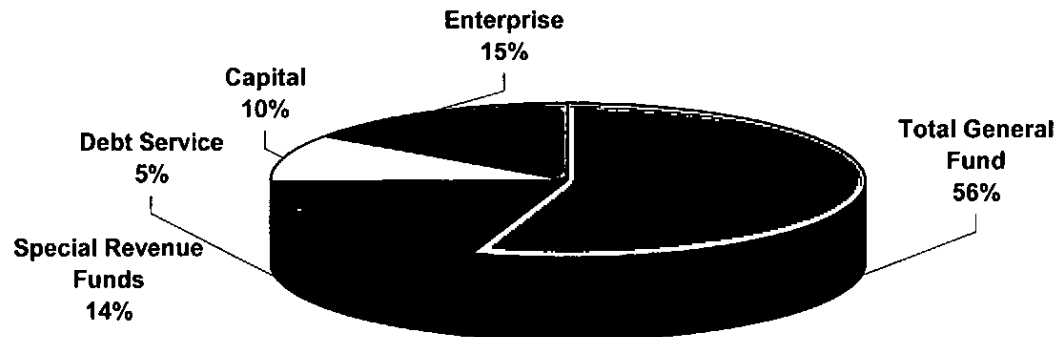
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	\$ 57,611,926	\$ 7,372,596	\$ 64,984,522
Special Revenue Funds			
Highway	6,122,741	0	6,122,741
Coal Haul Roads	244,328	0	244,328
Transit	1,955,116	0	1,955,116
Office Of Children, Youth, & Families	1,411,047	0	1,411,047
Community Development Block Grant	294,600	8,284	302,884
Gaming Fund	691,001	0	691,001
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,385,812	0	1,385,812
Narcotics Task Force	79,048	0	79,048
Revolving Building	2,802,398	1,195,134	3,997,532
Public Safety	620,036	0	620,036
Debt Service Fund	5,934,904	0	5,934,904
Capital Project Funds			
Capital Project	7,948,045	0	7,948,045
PAYGO Capital Reserve	149,730	1,424,551	1,574,281
2004 Public Improvement Bond	2,100,000	0	2,100,000
Enterprise Funds			
Water Districts	1,531,340	0	1,531,340
Sanitary Districts	6,754,586	0	6,754,586
Nursing Home	9,132,924	0	9,132,924
County Loan Fund	0	552,530	552,530
TOTAL USES OF FUNDS	\$ 106,824,982	\$ 10,553,095	\$ 117,378,077

All Funds Fiscal Year Comparison

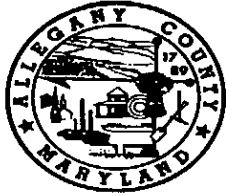
	Fiscal Year 2004	Fiscal Year 2005	Change	% Change
General Government	\$5,543,875	\$5,928,219	\$384,344	6.9%
Public Safety	9,664,103	10,508,292	844,189	8.7%
Public Works	2,294,584	2,212,323	-82,261	-3.6%
Public Welfare	1,690,231	1,724,949	34,718	2.1%
Health	1,331,064	1,348,180	17,116	1.3%
Education	31,539,000	31,239,000	-300,000	-1.0%
Economic Development	1,113,531	1,511,658	398,127	35.8%
Recreation, Culture, Miscellaneous, and Other	2,821,476	3,139,305	317,829	11.3%
Transfers	6,760,229	7,372,596	612,367	9.1%
Total General Fund	\$62,758,093	\$64,984,522	\$2,226,429	3.5%
Special Revenue Funds	15,661,185	16,864,945	1,203,760	7.7%
Debt Service	6,093,142	5,934,904	-158,238	-2.6%
Capital	8,093,100	11,622,326	3,529,226	43.6%
Enterprise	16,761,115	17,971,380	1,210,265	7.2%
Grand Total	\$109,366,635	\$117,378,077	\$8,011,442	7.3%

Note: Debt Service Included In Each Category Area

Allegany County Summary Of FY 2005 Funds



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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 3, 2004

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2002	FY 2003	FY 2004	FY 2005
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 26,949,364	\$ 26,823,761	\$ 26,580,883	\$ 27,870,442
Taxes - Local Income	18,441,780	19,391,155	18,150,000	20,163,500
Taxes - Local Other	1,765,592	1,583,457	2,004,750	2,516,000
Licenses and Permits	558,218	580,355	564,400	588,000
Intergovernmental	8,014,101	10,304,740	9,942,305	8,324,664
Service Charges	1,596,298	2,074,600	2,040,582	2,478,802
Fines and Forfeitures	28,727	99,477	41,600	26,400
Miscellaneous:				
Interest	504,137	276,725	300,168	127,654
Rents	176,044	214,668	239,500	271,791
Other Miscellaneous	265,356	110,514	47,550	72,750
Unexpended Balance - Prior Year	0	0	2,121,433	1,933,109
	<u>\$ 58,299,617</u>	<u>\$ 61,459,452</u>	<u>\$ 62,033,171</u>	<u>\$ 64,373,112</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 130,636	\$ 130,564	\$ 45,380	\$ 45,380
Enterprise Fund	902,907	882,228	626,042	552,530
Total Transfers From Other Funds	<u>\$ 1,068,543</u>	<u>\$ 1,191,191</u>	<u>\$ 724,922</u>	<u>\$ 611,410</u>
TOTAL GENERAL FUND REVENUES	<u><u>\$ 59,368,160</u></u>	<u><u>\$ 62,650,643</u></u>	<u><u>\$ 62,758,093</u></u>	<u><u>\$ 64,984,522</u></u>



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 3, 2004

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2002	FY 2003	FY 2004	FY 2005
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 5,283,078	\$ 5,398,393	\$ 5,543,875	\$ 5,928,219
Public Safety	8,130,179	9,359,374	9,664,103	10,508,292
Public Works	2,012,941	2,243,620	2,294,584	2,212,323
Health	1,215,752	1,249,259	1,331,064	1,348,180
Public Welfare	1,969,329	1,950,687	1,690,231	1,724,949
Education	30,311,872	31,111,438	31,539,000	31,239,000
Recreation and Culture	1,269,568	1,169,679	1,540,239	1,396,385
Conservation of Natural Resources	212,488	236,697	245,114	252,070
Community Development and Housing	10,000	8,000	103,619	279,546
Economic Development	1,086,027	1,271,234	1,113,531	1,511,658
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	806,907	932,705	903,800	1,182,600
Sub-Total	\$ 52,336,845	\$ 54,959,790	\$ 55,997,864	\$ 57,611,926
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,604,330	\$ 1,454,330	\$ 1,619,312	\$ 1,979,741
Tourism Marketing Fund	0	0	36,000	0
Transit Fund	124,705	108,438	93,578	129,920
Housing & Community Development Fund	177,382	210,014	160,279	166,170
Narcotics Task Force Fund	16,811	9,254	16,306	19,399
Revolving Building Fund	25,465	16,000	16,000	311,264
Debt Service Fund	4,935,779	4,870,889	4,818,754	4,657,866
Capital Projects Funds	110,203	341,735	0	108,236
Sanitary Districts	0	60,428	0	0
Loan Fund	152,000	0	0	0
Total Transfers to Other Funds	\$ 7,146,675	\$ 7,071,088	\$ 6,760,229	\$ 7,372,596
TOTAL GENERAL FUND APPROPRIATIONS	\$ 59,483,520	\$ 62,030,878	\$ 62,758,093	\$ 64,984,522



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 3, 2004
DETAIL SCHEDULE OF ESTIMATED REVENUES

REAL AND PERSONAL PROPERTY TAXES

Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax Property Article of the Annotated Code of Maryland.

REAL AND PERSONAL PROPERTY

Rate per \$100:

	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved	Percentage Of Total
Barton				106,219	
Cumberland				7,163,180	
Frostburg				2,171,437	
Lonaconing				242,589	
Luke				696,840	
Midland				90,752	
Westernport				453,855	
Unincorporated				20,222,884	
Sub-total				<u>\$ 31,147,756</u>	

FY 2004 \$1.0000 (Adjusted as needed for Tax Differential by Municipality)

30,509,675

FY 2003 \$0.9838 (Adjusted as needed for Tax Differential by Municipality)

30,140,361

FY 2002 \$0.984 (Adjusted as needed for Tax Differential by Municipality)

32,124,637

Payments in Lieu of Property Taxes:

Personal Property Taxes - Coal Taxes	169,803	221,444	185,000	200,000
Real Estate Taxes - Housing Authorities	32,663	61,294	35,000	35,000
Interest and late payment penalties on property taxes	631,299	649,353	600,000	625,000
Sub-total	<u>\$ 32,958,402</u>	<u>\$ 31,072,452</u>	<u>\$ 31,329,675</u>	<u>\$ 32,007,756</u>

Deductions:

Prompt Payment Discounts on Property Taxes	\$ 166,987	\$ 135,416	\$ 111,000	\$ 116,000
Deferred Revenue	93,695	173,122	100,000	150,000
Manufacturers Tax Exemption	5,319,288	3,657,276	3,950,000	3,599,019
Coal Company Personal Property Taxes	177,875	122,362	125,000	125,000
Enterprise Zone Exemptions	251,193	160,515	160,000	132,295
BRIP - Brownsfield Credit	0	0	20,000	15,000
State Tax Credits	0	0	282,792	0
Sub-total	<u>\$ 6,009,038</u>	<u>\$ 4,248,691</u>	<u>\$ 4,748,792</u>	<u>\$ 4,137,314</u>

TOTAL NET PROPERTY TAXES

<u>\$ 26,949,364</u>	<u>\$ 26,823,761</u>	<u>\$ 26,580,883</u>	<u>\$ 27,870,442</u>	42.9%
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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 3, 2004

DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	Real Estate		Personal Property		Public Utilities		Grand Total	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$8,426,992	\$81,944	\$458,000	\$11,134	\$540,570	\$13,141	\$9,425,562	\$106,219
Cumberland	583,613,524	5,397,258	35,238,000	814,703	38,842,700	898,043	657,694,224	7,110,004
Frostburg	200,943,708	1,869,781	5,085,000	118,292	7,882,200	183,364	213,910,908	2,171,437
Lonaconing	19,480,213	185,393	622,900	14,821	1,781,000	42,375	21,884,113	242,589
Luke	63,220,020	599,579	2,900,000	68,759	1,202,100	28,502	67,322,120	696,840
Midland	8,190,272	79,642	37,800	919	419,200	10,191	8,647,272	90,752
Westernport	42,313,564	402,698	580,000	13,800	1,570,100	37,357	44,463,664	453,855
Unincorporated	1,366,062,854	13,670,191	194,715,000	4,871,380	67,204,130	1,681,313	1,627,981,984	20,222,884
Subtotal	\$2,292,251,147	\$22,286,486	\$239,636,700	\$5,913,808	\$119,442,000	\$2,894,286	\$2,651,329,847	\$31,094,580
Public Utility	5,750,000	53,176					\$5,750,000	\$53,176
Grand Total	\$2,298,001,147	\$22,339,662	\$239,636,700	\$5,913,808	\$119,442,000	\$2,894,286	\$2,657,079,847	\$31,147,756

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$2,298,001,147	86.5%	\$22,339,662	71.7%
Personal Property	\$239,636,700	9.0%	\$5,913,808	19.0%
Public Utility	\$119,442,000	4.5%	\$2,894,286	9.3%
Grand Total	\$2,657,079,847	100.0%	\$31,147,756	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 3, 2004

DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved	Percentage Of Total
<u>LOCAL INCOME TAX</u>					
Local Income Tax	\$ 18,441,780	\$ 19,391,155	\$ 18,150,000	\$ 20,163,500	
TOTAL LOCAL INCOME TAX	\$ 18,441,780	\$ 19,391,155	\$ 18,150,000	\$ 20,163,500	31.0%
<u>OTHER LOCAL TAXES</u>					
Hotel/Motel Tax	\$ 178,712	\$ 183,780	\$ 200,000	\$ 440,000	
Admissions and Amusement	203,040	194,928	200,000	195,000	
Recordation	756,632	754,830	960,000	1,200,000	
911 Local Fees	431,936	241,413	453,750	480,000	
Trailer Court Taxes	71,949	73,091	71,000	71,000	
Transfer Tax, Property	123,323	135,415	120,000	130,000	
TOTAL OTHER LOCAL TAXES	\$ 1,765,592	\$ 1,583,457	\$ 2,004,750	\$ 2,516,000	3.9%
<u>LICENSES AND PERMITS</u>					
Alcoholic Beverages License	\$ 82,942	\$ 84,410	\$ 96,100	\$ 96,100	
Amusement	5,254	5,757	5,500	5,500	
Traders	93,307	99,471	90,000	94,000	
Occupational Junkyard Permits	1,000	1,200	1,300	1,200	
Animal License	18,462	16,514	16,000	16,000	
Building Permits	40,249	35,423	35,000	35,000	
Marriage License	5,420	5,635	5,500	5,200	
Franchise TV Cable Systems	281,767	301,060	290,000	310,000	
Sediment Control Fee	29,817	30,885	25,000	25,000	
TOTAL LICENSES AND PERMITS	\$ 558,218	\$ 580,355	\$ 564,400	\$ 588,000	0.9%
<u>INTERGOVERNMENTAL REVENUES</u>					
<u>FROM THE FEDERAL GOVERNMENT</u>					
Domestic Violence	\$ 49,416	\$ 0	\$ 0	\$ 0	
Justice Department Grant	0	78,232	12,000	52,995	
Civil Defense	38,835	40,263	30,710	47,000	
FEMA Grant	25,546	0	5,000	0	
EMT Grant	12,394	34,607	20,000	20,000	
MTA - P & Z Reimbursement	49,846	119,092	123,000	123,000	
Highway Grant, Planning	58,339	109,949	81,515	57,983	
Federal Highway Grant	0	2,995	0	0	

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2002	FY 2003	FY 2004	FY 2005	Percentage
	Actual	Actual	Original	Approved	Of Total
<u>INTERGOVERNMENTAL REVENUES (Con't)</u>					
<u>FROM THE FEDERAL GOVERNMENT (Con't)</u>	Revenues	Revenues			
TANF Grant	\$ 227,552	\$ 211,001	\$ 24,750	\$ 24,750	
Medtrans Grant	416,932	418,958	326,422	326,422	
Child Support Enforcement	128,007	0	0	0	
Summer Camp Program	2,440	2,302	2,500	0	
Food Distribution To Needy	12,573	17,766	14,000	14,000	
Emergency Shelter Grant	39,572	25,790	25,000	25,000	
Miscellaneous Housing Grant	125,416	0	0	0	
ARC Grants	30,000	30,000	45,000	50,000	
Circuit Court Masters Program	88,605	74,147	73,695	68,057	
Other Federal Grants	471	0	126,000	10,000	
In Lieu of Taxes	7,091	4,170	2,500	2,500	
TOTAL FROM THE FEDERAL GOVERNMENT	\$ 1,313,035	\$ 1,169,272	\$ 912,092	\$ 821,707	1.3%
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 22,164	\$ 18,770	\$ 22,000	\$ 22,000	
State Health Grant	6,187	0	12,600	0	
Police Protection	217,797	235,151	204,974	225,000	
State MTA Operating	0	59,546	61,500	61,500	
State All Trans	249,103	146,271	155,916	209,945	
State Highway Grant	0	7,860	0	0	
Transportation Planning	7,292	13,744	10,190	7,247	
Summer Camp Program	10,950	11,114	11,500	0	
Juvenile Services Grant	11,914	13,423	15,156	14,069	
JSA Crisis Intervention	21,290	21,022	27,563	33,645	
Department Of Social Services	96,116	67,283	61,500	61,500	
Department Of Natural Resources	107,885	219,294	150,000	150,000	
Conservation Aide	20,000	20,000	20,000	20,000	
Program Open Space	226,388	216,840	389,795	167,000	
Fire Suppression	5,914	21	1,000	1,000	
Disparity Grant	5,264,420	7,590,374	7,505,172	5,901,718	
State Jury Reimbursement	41,100	34,710	50,000	50,000	
Tourism Grant	0	0	0	20,000	
Governor's Office Of Crime Control	55,846	26,393	0	0	
Department Of Public Safety	10,008	0	0	0	
Work Crew Supervisor	38,721	41,204	40,000	40,000	
Victim/Witness Program	0	33,339	28,050	14,025	
Miscellaneous	268,177	299,766	216,297	478,808	
TOTAL FROM THE STATE GOVERNMENT	\$ 6,681,272	\$ 9,076,125	\$ 8,983,213	\$ 7,477,457	11.5%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved	Percentage Of Total
INTERGOVERNMENTAL REVENUES (con't)					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 19,794	\$ 59,343	\$ 47,000	\$ 25,500	
TOTAL OTHER AGENCIES	\$ 19,794	\$ 59,343	\$ 47,000	\$ 25,500	0.0%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 8,014,101	\$ 10,304,740	\$ 9,942,305	\$ 8,324,664	12.8%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 26,170	\$ 28,755	\$ 25,000	\$ 25,000	
Sheriff Fees	8,017	9,301	8,000	8,500	
Publication Sales	-4,036	0	0	0	
Plans & Specifications	6,050	13,680	4,000	4,000	
Regulations & Map Sales	2,948	3,726	2,000	2,000	
Tax Sale Fees	11,197	24,521	15,000	15,000	
Election Filing Fees	445	4,839	600	250	
Security Interest Filing Fee	390	0	0	0	
Liquor License Application Fees	8,240	8,080	9,000	9,000	
Liquor License Transfer Fees	2,021	2,845	5,000	5,000	
Semi-Annual Service Charge	6	0	0	0	
Health Ins Administration Fees	1,299	766	850	850	
Promotion Accounts	0	0	0	35,000	
Collection Fees - Taxes	36,094	35,954	37,000	37,000	
Liquor License Collection Fees	3,379	3,152	3,500	3,500	
Hotel/Motel Tax Collection Fee	7,224	11,671	12,000	12,000	
Partial Payment Fee	1,188	1,066	1,500	1,500	
Engineering Fees	28,951	74,948	50,000	50,000	
Service Fees Other	597,135	505,823	464,989	544,935	
TOTAL GENERAL GOVERNMENT CHARGES	\$ 736,718	\$ 729,127	\$ 638,439	\$ 753,535	1.2%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 17,588	\$ 7,738	\$ 5,000	\$ 5,000	
Fingerprinting Fee	1,460	1,360	1,500	1,300	
Jail Work Release	45,147	72,385	65,000	70,000	
Boarding State Prisoners	119,401	298,549	250,000	250,000	
Boarding Federal Prisoners	0	94,217	125,000	520,000	
Community Service Fee	11,550	12,800	13,000	13,000	
Home Detention Fee	35,200	24,915	30,000	45,000	
Inmate Medical Copay	1,099	2,503	2,500	2,500	
Building Inspection Fees	31,209	23,596	32,000	32,000	
TOTAL PUBLIC SAFETY CHARGES	\$ 262,654	\$ 538,063	\$ 524,000	\$ 938,800	1.4%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved	Percentage Of Total
<u>SERVICE CHARGES (Con't)</u>					
<u>OTHER SERVICE CHARGES</u>					
Landfill Fees	\$ 100,124	\$ 167,611	\$ 180,000	\$ 170,000	
Recycling Fees	104,682	106,179	100,000	100,000	
Recycled Material Sales	13,475	18,534	17,000	17,000	
Dog Adoptions	21,275	19,859	12,800	21,000	
Rocky Gap Resort Fees	158,814	153,985	163,000	159,000	
UPRC Reimbursement	186,356	328,731	392,843	307,017	
Alltrans Fares	11,600	11,611	12,000	12,000	
Road Closing Fees	600	900	500	450	
TOTAL OTHER SERVICE CHARGES	\$ 596,926	\$ 807,410	\$ 878,143	\$ 786,467	1.2%
TOTAL SERVICE CHARGES	\$ 1,596,298	\$ 2,074,600	\$ 2,040,582	\$ 2,478,802	3.8%
<u>FINES AND FORFEITURES</u>					
Circuit Court Fines	\$ 8,487	\$ 13,394	\$ 8,000	\$ 10,000	
Criminal Court Costs	0	0	200	0	
Dog Ordinance Fines	18,040	15,965	12,000	12,000	
Liquor Fines and Fees	1,575	625	1,000	3,000	
Permits and Enforcement Fines	150	0	400	400	
Fines and Forfeitures	475	69,493	20,000	1,000	
TOTAL FINES AND FORFEITURES	\$ 28,727	\$ 99,477	\$ 41,600	\$ 26,400	0.1%
<u>MISCELLANEOUS REVENUES</u>					
<u>INTEREST</u>					
Interest on Bank Deposits	\$ 339,560	\$ 141,477	\$ 200,000	\$ 100,000	
Interest on Fire Company Loans	0	900	1,055	893	
Interest on Loans to Other Units	140,147	110,756	85,113	15,261	
Interest on Tax Office MMA	18,559	11,615	12,500	10,000	
Penalties	5,871	11,977	1,500	1,500	
TOTAL INTEREST	\$ 504,137	\$ 276,725	\$ 300,168	\$ 127,654	0.2%
<u>RENTS</u>					
Rents - General	\$ 4,440	\$ 2,774	\$ 1,500	\$ 3,700	
Rents - Fairgrounds	171,604	211,894	238,000	268,091	
TOTAL RENTS	\$ 176,044	\$ 214,668	\$ 239,500	\$ 271,791	0.4%

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF ESTIMATED REVENUES

<u>MISCELLANEOUS REVENUES (Con't)</u>	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved	Percentage Of Total
<u>OTHER MISCELLANEOUS</u>					
Contributions	\$ 12,500	\$ 3,197	\$ 0	\$ 0	
Sale of Surplus Property	160,849	6,376	10,000	18,000	
Miscellaneous	87,814	96,350	37,550	54,750	
Thrasher Museum	3,709	2,584	0	0	
Gift Shop Sales	484	2,007	0	0	
TOTAL OTHER MISCELLANEOUS	\$ 265,356	\$ 110,514	\$ 47,550	\$ 72,750	0.1%
TOTAL MISCELLANEOUS	\$ 945,537	\$ 601,907	\$ 587,218	\$ 472,195	0.8%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	\$ 0	\$ 0	\$ 2,121,433	\$ 1,933,109	3.0%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 58,299,617	\$ 61,459,452	\$ 62,033,171	\$ 64,373,112	99.1%
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 130,636	\$ 130,564	\$ 45,380	\$ 45,380	
From Capital Project Funds	35,000	178,399	53,500	13,500	
From Enterprise Funds	902,907	882,228	626,042	552,530	
TRANSFERS IN	\$ 1,068,543	\$ 1,191,191	\$ 724,922	\$ 611,410	0.9%
TOTAL GENERAL FUND SOURCES	\$ 59,368,160	\$ 62,650,643	\$ 62,758,093	\$ 64,984,522	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>County Commissioners</u>							
Salaries and Fringe Benefits	\$ 102,781	\$ 111,539	\$ 119,319	3.0	\$ 123,877	\$ 124,877	3.0
Operating	14,419	15,709	16,950		17,700	17,300	
Capital Outlay	0	3,031	0		0	0	
Total County Commissioners	\$ 117,200	\$ 130,279	\$ 136,269		\$ 141,577	\$ 142,177	
<u>Commissioners Staff & Office</u>							
Salaries and Fringe Benefits	\$ 116,218	\$ 126,016	\$ 128,918	2.0	\$ 130,822	\$ 132,101	2.0
Operating	20,898	20,405	28,230		27,100	27,100	
Capital Outlay	2,071	849	0		0	0	
Total Commissioners Staff & Office	\$ 139,187	\$ 147,270	\$ 157,148		\$ 157,922	\$ 159,201	
TOTAL LEGISLATIVE AND EXECUTIVE	\$ 256,387	\$ 277,549	\$ 293,417	5.0	\$ 299,499	\$ 301,378	5.0
<u>JUDICIAL</u>							
<u>Family Support Services</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 57,556	\$ 58,062	1.0
Operating	0	0	0		122,500	122,500	
Capital Outlay	0	0	0		5,000	5,000	
Total Family Support Services	\$ 0	\$ 0	\$ 0		\$ 185,056	\$ 185,562	
<u>Alternative Dispute Resolution</u>							
Salaries & Fringes	\$ 4,631	\$ 4,375	\$ 3,883		\$ 5,502	\$ 5,502	
Operating	6,628	8,723	16,117		28,306	28,306	
Total Alternative Dispute Resolution	11,259	13,098	20,000		33,808	33,808	
<u>Circuit Court Masters Program</u>							
Salaries and Fringe Benefits	\$ 134,366	\$ 99,634	\$ 98,720	2.5	\$ 97,714	\$ 98,466	2.5
Operating	22,362	20,650	16,918		11,663	11,663	
Capital Outlay	0	895	2,800		0	0	
Total Circuit Court Masters Program	\$ 156,728	\$ 121,179	\$ 118,438		\$ 109,377	\$ 110,129	
<u>Circuit Court</u>							
Salaries and Fringe Benefits	\$ 229,445	\$ 229,906	\$ 209,757	5.0	\$ 223,976	\$ 225,825	4.8
Operating	23,311	21,429	42,781		45,093	45,093	
Capital Outlay	2,510	4,466	3,500		3,500	3,500	
Total Circuit Court	\$ 255,266	\$ 255,801	\$ 256,038		\$ 272,569	\$ 274,418	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

JUDICIAL (Con't)

Orphan's Court

Salaries and Fringe Benefits
Operating
Total Orphan's Court

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Salaries and Fringe Benefits	\$ 28,852	\$ 47,036	\$ 36,849	3.0	\$ 37,218	\$ 37,218	3.0
Operating	320	1,967	2,165		2,165	2,165	
Total Orphan's Court	\$ 29,172	\$ 49,003	\$ 39,014		\$ 39,383	\$ 39,383	

Family Law Master

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Family Law Master

Salaries and Fringe Benefits	\$ 184,359	\$ 98,146	\$ 97,028	2.0	\$ 42,202	\$ 42,630	1.0
Operating	56,273	81,028	110,300		3,800	3,800	
Capital Outlay	875	5,205	5,000		5,000	5,000	
Total Family Law Master	\$ 241,507	\$ 184,379	\$ 212,328		\$ 51,002	\$ 51,430	

States Attorney

Salaries and Fringe Benefits
Operating
Capital Outlay
Total States Attorney

Salaries and Fringe Benefits	\$ 589,628	\$ 682,030	\$ 736,332	12.0	\$ 964,395	\$ 848,689	13.0
Operating	42,214	57,581	48,860		49,710	49,710	
Capital Outlay	816	16,310	0		0	0	
Total States Attorney	\$ 632,658	\$ 755,921	\$ 785,192		\$ 1,014,105	\$ 898,399	

Child Support Division

Salaries and Fringe Benefits
Operating
Total Child Support Division

Salaries and Fringe Benefits	\$ 191,203	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	20,391	0	0		0	0	
Total Child Support Division	\$ 211,594	\$ 0	\$ 0		\$ 0	\$ 0	

Victim/Witness Coordinator

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Victim/Witness Coordinator

Salaries and Fringe Benefits	\$ 8,302	\$ 32,726	\$ 32,794	1.0	\$ 32,794	\$ 33,511	1.0
Operating	14,243	613	1,000		1,000	1,000	
Capital Outlay	3,242	0	0		0	0	
Total Victim/Witness Coordinator	\$ 25,787	\$ 33,339	\$ 33,794		\$ 33,794	\$ 34,511	

Domestic Violence

Salaries and Fringe Benefits
Operating
Total Domestic Violence

Salaries and Fringe Benefits	\$ 82,071	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	705	0	0		0	0	
Total Domestic Violence	\$ 82,776	\$ 0	\$ 0		\$ 0	\$ 0	

Law Library

Operating
Total Law Library

Operating	\$ 25,000	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	
Total Law Library	\$ 25,000	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000	



ALLEGANY COUNTY, MARYLAND

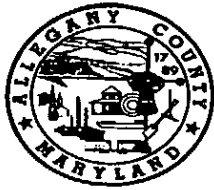
GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
JUDICIAL (Con't)							
<u>Petit Jury</u>							
Salaries and Fringe Benefits	\$ 7,466	\$ 6,406	\$ 6,470	1.0	\$ 6,470	\$ 6,470	1.0
Operating	48,638	44,764	56,250		56,250	56,250	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 56,104	\$ 51,170	\$ 62,720		\$ 62,720	\$ 62,720	
<u>Domestic Violence Protective Order Grant</u>							
Salaries and Fringe Benefits	\$ 44,397	\$ 19,741	\$ 0		\$ 0	\$ 0	
Operating	3,739	0	0		0	0	
Capital Outlay	10,188	0	0		0	0	
Total Dom. Violence Prot. Order Grant	\$ 58,324	\$ 19,741	\$ 0		\$ 0	\$ 0	
<u>Maintenance, Court House</u>							
Salaries and Fringe Benefits	\$ 102,494	\$ 106,572	\$ 106,790	2.7	\$ 109,549	\$ 110,465	2.7
Operating	35,981	44,789	51,175		66,775	66,775	
Capital Outlay	3,126	0	0		2,500	0	
Total Maintenance, Court House	\$ 141,601	\$ 151,361	\$ 157,965		\$ 178,824	\$ 177,240	
TOTAL JUDICIAL	\$ 1,927,776	\$ 1,659,992	\$ 1,710,489	29.2	\$ 2,005,638	\$ 1,892,600	30.0
EXECUTIVE							
<u>Administrator</u>							
Salaries and Fringe Benefits	\$ 184,365	\$ 197,717	\$ 203,384	2.0	\$ 204,401	\$ 205,305	2.0
Operating	9,489	8,331	11,685		10,850	11,350	
Capital Outlay	0	2,482	1,500		2,000	0	
Total Administrator	\$ 193,854	\$ 208,530	\$ 216,569		\$ 217,251	\$ 216,655	
ELECTIONS							
<u>Election Office</u>							
Salaries and Fringe Benefits	\$ 157,470	\$ 177,651	\$ 187,731	7.5	\$ 200,500	\$ 202,068	7.5
Operating	20,486	16,579	32,850		26,350	26,350	
Capital Outlay	1,745	4,560	0		1,800	0	
Total Election Office	\$ 179,701	\$ 198,790	\$ 220,581		\$ 228,650	\$ 228,418	
<u>Registration</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	78,852	47,250		45,750	45,750	
Capital Outlay	0	51,968	114,634		115,756	115,756	
Total Registration	\$ 0	\$ 130,820	\$ 161,884		\$ 161,506	\$ 161,506	
TOTAL ELECTIONS	\$ 179,701	\$ 329,610	\$ 382,465	7.5	\$ 390,156	\$ 389,924	7.5



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

FINANCIAL ADMINISTRATION

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>Finance Department</u>	<u>Expenditures</u>	<u>Expenditures</u>					
Salaries and Fringe Benefits	\$ 497,989	\$ 536,390	\$ 562,471	9.3	\$ 575,563	\$ 587,850	9.3
Operating	27,994	27,821	26,500		28,500	28,500	
Capital Outlay	224	560	0		0	0	
Total Finance Department	\$ 526,207	\$ 564,771	\$ 588,971		\$ 604,063	\$ 616,350	
<u>Tax & Utility Collection</u>							
Salaries and Fringe Benefits	\$ 328,394	\$ 366,599	\$ 354,388	7.5	\$ 353,276	\$ 364,418	7.5
Operating	26,647	41,562	39,700		53,470	53,370	
Capital Outlay	752	560	0		350	0	
Total Tax Collection	\$ 355,793	\$ 408,721	\$ 394,088		\$ 407,096	\$ 417,788	
<u>Professional Services</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	22,600	24,325	28,000		32,000	32,000	
Capital Outlay	0	0	0		0	0	
Total Professional Services	\$ 22,600	\$ 24,325	\$ 28,000		\$ 32,000	\$ 32,000	
TOTAL FINANCIAL ADMINISTRATION	\$ 904,600	\$ 997,817	\$ 1,011,059	16.8	\$ 1,043,159	\$ 1,066,138	16.8

LEGAL COUNSEL

<u>County Attorneys</u>							
Salaries and Fringe Benefits	\$ 158,068	\$ 163,809	\$ 169,624	3.2	\$ 178,269	\$ 179,788	3.2
Operating	5,994	6,891	7,125		8,100	8,100	
Capital Outlay	0	258	2,000		2,000	2,000	
Total County Attorneys	\$ 164,062	\$ 170,958	\$ 178,749		\$ 188,369	\$ 189,888	
<u>Other Legal/Professional</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	2,985	68,141	48,000		58,000	58,000	
Capital Outlay	0	0	0		0	0	
Total Other Legal/Professional	\$ 2,985	\$ 68,141	\$ 48,000		\$ 58,000	\$ 58,000	
TOTAL LEGAL COUNSEL	\$ 167,047	\$ 239,099	\$ 226,749	3.2	\$ 246,369	\$ 247,888	3.2



ALLEGANY COUNTY, MARYLAND

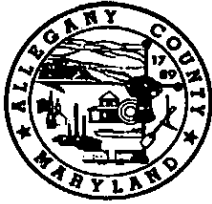
GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>PERSONNEL ADMINISTRATION</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Human Resources Department</u>							
Salaries and Fringe Benefits	\$ 143,248	\$ 105,502	\$ 136,470	2.1	\$ 135,781	\$ 191,209	2.6
Operating	12,150	17,256	15,850		16,800	16,800	
Capital Outlay	1,975	1,855	0		0	0	
Total Human Resources Department	\$ 157,373	\$ 124,613	\$ 152,320		\$ 152,581	\$ 208,009	
<u>Human Resource Board Of Appeals</u>							
Salaries and Fringe Benefits	\$ 11,542	\$ 11,316	\$ 5,330		\$ 4,860	\$ 4,860	
Operating	0	2	50		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 11,542	\$ 11,318	\$ 5,380		\$ 4,960	\$ 4,960	
<u>Wellness/Employee Recognition</u>							
Salaries and Fringe Benefits	\$ 10,499	\$ 11,651	\$ 12,094	0.5	\$ 12,306	\$ 12,421	0.5
Operating	8,919	8,381	11,500		8,560	8,560	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 19,418	\$ 20,032	\$ 23,594		\$ 20,866	\$ 20,981	
TOTAL PERSONNEL ADMINISTRATION	\$ 188,333	\$ 155,963	\$ 181,294	2.6	\$ 178,407	\$ 233,950	3.1
<u>PLANNING & ZONING</u>							
<u>Planning</u>							
Salaries and Fringe Benefits	\$ 148,932	\$ 122,842	\$ 76,736	1.4	\$ 71,539	\$ 72,169	0.4
Operating	14,413	8,001	14,000		14,000	14,000	
Capital Outlay	0	1,805	0		0	0	
Total Planning	\$ 163,345	\$ 132,648	\$ 90,736		\$ 85,539	\$ 86,169	
<u>Land Use Planning</u>							
Salaries and Fringe Benefits	\$ 15,919	\$ 25,088	\$ 36,570	1.5	\$ 103,271	\$ 80,960	2.0
Operating	58,178	38,341	50,000		42,000	42,000	
Capital Outlay	40,109	14,019	0		0	0	
Total Land Use Planning	\$ 114,206	\$ 77,448	\$ 86,570		\$ 145,271	\$ 122,960	
TOTAL PLANNING & ZONING	\$ 277,551	\$ 210,096	\$ 177,306	2.9	\$ 230,810	\$ 209,129	2.4



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2002 Actual <u>Expenditures</u>	FY 2003 Actual <u>Expenditures</u>	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>GENERAL SERVICES</u>							
<u>Maintenance - General</u>							
Salaries and Fringe Benefits	\$ 419,567	\$ 468,965	\$ 461,882	8.5	\$ 498,426	\$ 482,163	8.5
Operating	7,401	7,119	8,250		8,500	8,500	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	<u>\$ 426,968</u>	<u>\$ 476,084</u>	<u>\$ 470,132</u>		<u>\$ 506,926</u>	<u>\$ 490,663</u>	
<u>Maintenance - County Office Complex</u>							
Salaries and Fringe Benefits	\$ 146,109	\$ 137,918	\$ 113,241	3.3	\$ 133,285	\$ 134,253	4.3
Operating	77,711	89,822	84,750		75,750	75,750	
Capital Outlay	0	29,934	77,000		4,000	0	
Total Maintenance-Complex	<u>\$ 223,820</u>	<u>\$ 257,674</u>	<u>\$ 274,991</u>		<u>\$ 213,035</u>	<u>\$ 210,003</u>	
<u>Maintenance - County Buildings</u>							
Salaries and Fringe Benefits	\$ 20,521	\$ 18,627	\$ 0		\$ 0	\$ 0	
Operating	44,208	27,053	28,000		24,500	24,500	
Capital Outlay	17,161	8,070	0		5,000	0	
Total Maintenance - County Buildings	<u>\$ 81,890</u>	<u>\$ 53,750</u>	<u>\$ 28,000</u>		<u>\$ 29,500</u>	<u>\$ 24,500</u>	
<u>Maintenance - Prospect Sq. Office Bdlg</u>							
Salaries and Fringe Benefits	\$ 0	\$ 26,362	\$ 37,476	1.0	\$ 38,041	\$ 38,354	1.0
Operating	0	19,968	35,300		45,200	43,200	
Capital Outlay	0	0	0		2,500	0	
Total Maint - Prospect Office Bdlg	<u>\$ 0</u>	<u>\$ 46,330</u>	<u>\$ 72,776</u>		<u>\$ 85,741</u>	<u>\$ 81,554</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

<u>GENERAL SERVICES (Con't)</u>	<u>FY 2002</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2003</u> <u>Actual</u> <u>Expenditures</u>	<u>FY 2004</u> <u>Original</u>	<u>FTE</u>	<u>FY 2005</u> <u>Request</u>	<u>FY 2005</u> <u>Approved</u>	<u>FTE</u>
<u>Information Technology Division</u>							
Salaries and Fringe Benefits	\$ 106,013	\$ 103,793	\$ 108,380	2.3	\$ 136,377	\$ 141,736	3.3
Operating	16,003	26,554	23,050		23,650	23,650	
Capital Outlay	0	0	0		33,000	13,000	
Total Information Technology Division	<u>\$ 122,016</u>	<u>\$ 130,347</u>	<u>\$ 131,430</u>		<u>\$ 193,027</u>	<u>\$ 178,386</u>	
<u>Information Technology</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	241,024	255,757	264,767		279,661	279,661	
Capital Outlay	0	0	0		0	0	
Total Information Technology	<u>\$ 241,024</u>	<u>\$ 255,757</u>	<u>\$ 264,767</u>		<u>\$ 279,661</u>	<u>\$ 279,661</u>	
TOTAL GENERAL SERVICES	<u>\$ 1,095,718</u>	<u>\$ 1,219,942</u>	<u>\$ 1,242,096</u>	15.1	<u>\$ 1,307,890</u>	<u>\$ 1,264,767</u>	17.1
 <u>OTHER GENERAL GOVERNMENT</u>							
<u>Liquor Control Board</u>							
Salaries and Fringe Benefits	\$ 79,145	\$ 83,675	\$ 84,981	4.0	\$ 87,314	\$ 88,040	4.0
Operating	12,966	14,478	17,450		17,750	17,750	
Capital Outlay	0	1,642	0		0	0	
Total Liquor Control Board	<u>\$ 92,111</u>	<u>\$ 99,795</u>	<u>\$ 102,431</u>		<u>\$ 105,064</u>	<u>\$ 105,790</u>	
TOTAL OTHER GENERAL GOVERNMENT	<u>\$ 92,111</u>	<u>\$ 99,795</u>	<u>\$ 102,431</u>	4.0	<u>\$ 105,064</u>	<u>\$ 105,790</u>	4.0
TOTAL GENERAL GOVERNMENT	<u>\$ 5,283,078</u>	<u>\$ 5,398,393</u>	<u>\$ 5,543,875</u>	88.3	<u>\$ 6,024,243</u>	<u>\$ 5,928,219</u>	91.1



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY

POLICE

Sheriffs Department

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Salaries and Fringe Benefits	\$ 1,323,554	\$ 1,472,097	\$ 1,194,038	23.0	\$ 1,422,594	\$ 1,338,788	26.9
Operating	176,484	182,381	187,671		206,850	197,350	
Capital Outlay	1,890	19,669	4,350		39,029	15,192	
Total Sheriffs Department	\$ 1,501,928	\$ 1,674,147	\$ 1,386,059		\$ 1,668,473	\$ 1,551,330	

Hot Spot Grant

Salaries and Fringe Benefits	\$ 6,413	\$ 0	\$ 8,000		\$ 0	\$ 0	
Operating	40	0	4,000		0	0	
Capital Outlay	457	0	0		0	0	
Total Hot Spot Grant	\$ 6,910	\$ 0	\$ 12,000		\$ 0	\$ 0	

Foreign Vehicle Registration

Salaries and Fringe Benefits	\$ 9,565	\$ 0	\$ 0		\$ 0	\$ 0	
Total Foreign Vehicle Registration	\$ 9,565	\$ 0	\$ 0		\$ 0	\$ 0	

C3I Unit

Operating	\$ 9,868	\$ 11,235	\$ 10,000		\$ 12,000	\$ 12,000	
Capital Outlay	0	16,343	0		0	0	
Total C3I Unit	\$ 9,868	\$ 27,578	\$ 10,000		\$ 12,000	\$ 12,000	

Family Agency Network

Salaries and Fringe Benefits	\$ 46,228	\$ 44,668	\$ 42,000	1.0	\$ 46,668	\$ 47,052	1.0
Total Family Agency Network	\$ 46,228	\$ 44,668	\$ 42,000		\$ 46,668	\$ 47,052	

Highway Safety Grant

Salaries and Fringe Benefits	\$ 4,526	\$ 10,848	\$ 7,000		\$ 0	\$ 0	
Total Highway Safety Grant	\$ 4,526	\$ 10,848	\$ 7,000		\$ 0	\$ 0	

Local Law Enforcement Grant

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	535	0	0		0	0	
Capital Outlay	15,415	0	0		0	0	
Total Local Law Enforcement Grant	\$ 15,950	\$ 0	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC SAFETY (Con't)

POLICE (Con't)

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>Police Grant Health Department</u>							
Salaries and Fringe Benefits	\$ 1,109	\$ 1,071	\$ 0		\$ 0	\$ 0	
Operating	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Police Grant Health Department	\$ 1,109	\$ 1,071	\$ 0		\$ 0	\$ 0	
<u>Aggressive Drivers Grant</u>							
Salaries and Fringe Benefits	\$ 2,509	\$ 3,940	\$ 0		\$ 5,500	\$ 5,500	
Total Cops More Grant	\$ 2,509	\$ 3,940	\$ 0		\$ 5,500	\$ 5,500	
<u>Marijuana Eradication</u>							
Salaries and Fringe Benefits	\$ 295	\$ 0	\$ 2,000		\$ 1,000	\$ 1,000	
Total Marijuana Eradication	\$ 295	\$ 0	\$ 2,000		\$ 1,000	\$ 1,000	
TOTAL POLICE	\$ 1,598,888	\$ 1,762,252	\$ 1,459,059	24.0	\$ 1,733,641	\$ 1,616,882	27.9

FIRE

<u>Fire Suppression</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	11,849	0	6,500		6,500	6,500	
Capital Outlay	0	0	0		0	0	
Total Fire Suppression	\$ 11,849	\$ 0	\$ 6,500		\$ 6,500	\$ 6,500	
<u>Fire & Rescue Organizations</u>							
Salaries and Fringe Benefits	\$ 2,202	\$ 2,389	\$ 2,064	0.1	\$ 2,119	\$ 2,119	0.1
Operating	821,097	833,567	864,473		877,073	877,073	
Capital Outlay	0	0	0		1,000,000	0	
Total Fire & Rescue Organizations	\$ 823,299	\$ 835,956	\$ 866,537		\$ 1,879,192	\$ 879,192	
TOTAL FIRE	\$ 835,148	\$ 835,956	\$ 873,037	0.1	\$ 1,885,692	\$ 885,692	0.1



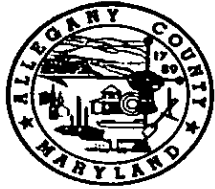
ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>CORRECTION</u>							
<u>Detention Center</u>							
Salaries and Fringe Benefits	\$ 2,849,795	\$ 3,510,416	\$ 3,564,676	73.0	\$ 3,943,675	\$ 3,938,694	78.0
Operating	987,192	1,276,711	1,490,446		1,590,367	1,585,367	
Capital Outlay	23,082	17,627	26,036		3,000	0	
Total Detention Center	\$ 3,860,069	\$ 4,804,754	\$ 5,081,158		\$ 5,537,042	\$ 5,524,061	
<u>Maintenance, Jail Building</u>							
Salaries and Fringe Benefits	\$ 26,800	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	35,544	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Maintenance Jail Building	\$ 62,344	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Detention Center Maintenance</u>							
Salaries and Fringe Benefits	\$ 51,603	\$ 82,998	\$ 108,522	2.3	\$ 111,682	\$ 112,574	2.3
Operating	0	602	1,781		1,800	1,800	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	\$ 51,603	\$ 83,600	\$ 110,303		\$ 113,482	\$ 114,374	
<u>DJJ Crisis Intervention</u>							
Salaries and Fringe Benefits	\$ 20,922	\$ 20,708	\$ 26,563	0.5	\$ 31,680	\$ 31,680	0.5
Operating	368	314	1,000		1,965	1,965	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 21,290	\$ 21,022	\$ 27,563		\$ 33,645	\$ 33,645	
<u>DJJ Juvenile Services Grant</u>							
Salaries and Fringe Benefits	\$ 10,817	\$ 12,506	\$ 14,231	0.5	\$ 12,955	\$ 12,955	0.5
Operating	1,098	917	925		1,114	1,114	
Capital Outlay	0	0	0		0	0	
Total DJJ Juvenile Services Grant	\$ 11,915	\$ 13,423	\$ 15,156		\$ 14,069	\$ 14,069	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>CORRECTION (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Detention Center Mental Health</u>							
Salaries and Fringe Benefits	\$ 4,618	\$ 0	\$ 12,600	0.5	\$ 0	\$ 0	0.5
Operating	1,808	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Detention Center Mental Health	\$ 6,426	\$ 0	\$ 12,600		\$ 0	\$ 0	
<u>Home Detention Grant</u>							
Salaries and Fringe Benefits	\$ 40,684	\$ 44,777	\$ 44,467	1.0	\$ 46,691	\$ 46,691	1.0
Operating	12,548	14,068	25,700		32,000	28,000	
Capital Outlay	4,766	0	2,400		10,500	9,000	
Total Home Detention Grant	\$ 57,998	\$ 58,845	\$ 72,567		\$ 89,191	\$ 83,691	
<u>Community Service Program</u>							
Salaries and Fringe Benefits	\$ 77,785	\$ 93,324	\$ 95,930	2.0	\$ 98,713	\$ 99,535	2.0
Operating	19,219	19,999	23,450		26,600	23,600	
Capital Outlay	5,320	5,630	19,000		38,000	29,727	
Total Community Service Program	\$ 102,324	\$ 118,953	\$ 138,380		\$ 163,313	\$ 152,862	
TOTAL CORRECTION	\$ 4,173,969	\$ 5,100,597	\$ 5,457,727	79.8	\$ 5,950,742	\$ 5,922,702	84.8
<u>OTHER PROTECTION</u>							
<u>Building Codes</u>							
Salaries and Fringe Benefits	\$ 62,749	\$ 73,195	\$ 77,593	2.2	\$ 79,320	\$ 81,100	2.2
Operating	8,747	6,241	16,075		16,075	16,075	
Capital Outlay	0	438	0		0	0	
Total Building Codes	\$ 71,496	\$ 79,874	\$ 93,668		\$ 95,395	\$ 97,175	
<u>Permits and Enforcement</u>							
Salaries and Fringe Benefits	\$ 212,588	\$ 229,328	\$ 240,245	4.3	\$ 247,223	\$ 252,709	4.3
Operating	14,155	12,779	18,710		18,710	18,710	
Capital Outlay	3,334	7,431	0		9,132	8,832	
Total Permits and Enforcement	\$ 230,077	\$ 249,538	\$ 258,955		\$ 275,065	\$ 280,251	
<u>Emergency Management Department</u>							
Salaries and Fringe Benefits	\$ 60,751	\$ 84,084	\$ 95,211	1.9	\$ 97,940	\$ 98,761	1.9
Operating	27,730	24,560	36,209		43,625	42,510	
Capital Outlay	1,525	14,771	0		10,737	10,737	
Total Emergency Management	\$ 90,006	\$ 123,415	\$ 131,420		\$ 152,302	\$ 152,008	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

OTHER PROTECTION (Con't)

Local Emergency Planning Committee

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Operating	\$ 0	\$ 0	\$ 0		\$ 10,000	\$ 10,000	
Total Local Emergency Planning	\$ 0	\$ 0	\$ 0		\$ 10,000	\$ 10,000	

Animal Control Office

Salaries and Fringe Benefits	\$ 230,396	\$ 121,163	\$ 145,121	3.0	\$ 196,163	\$ 197,684	4.0
Operating	38,242	12,256	16,654		20,735	20,735	
Capital Outlay	0	0	21,000		0	0	
Total Animal Control Office	\$ 268,638	\$ 133,419	\$ 182,775		\$ 216,898	\$ 218,419	

Animal Shelter

Salaries and Fringe Benefits	\$ 0	\$ 115,933	\$ 120,696	3.5	\$ 61,915	\$ 61,915	3.6
Operating	0	30,062	33,439		38,429	38,429	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	\$ 0	\$ 145,995	\$ 154,135		\$ 100,344	\$ 100,344	

911

Salaries and Fringe Benefits	\$ 544,776	\$ 581,825	\$ 717,561	17.2	\$ 826,583	\$ 817,261	19.1
Operating	127,519	139,233	173,934		186,825	186,825	
Capital Outlay	39,949	5,700	0		10,737	10,737	
Total 911	\$ 712,244	\$ 726,758	\$ 891,495		\$ 1,024,145	\$ 1,014,823	

Hazardous Materials Operations

Salaries and Fringe Benefits	\$ 6,775	\$ 7,167	\$ 6,182	0.2	\$ 6,351	\$ 6,351	0.2
Operating	56,698	48,500	65,650		65,950	65,650	
Total Hazardous Materials Operations	\$ 63,473	\$ 55,667	\$ 71,832		\$ 72,301	\$ 72,001	

Emergency Medical Assistance

Capital Outlay	\$ 24,799	\$ 58,516	\$ 40,000		\$ 40,000	\$ 40,000	
Total Emergency Medical Assistance	\$ 24,799	\$ 58,516	\$ 40,000		\$ 40,000	\$ 40,000	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>OTHER PROTECTION (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Flood Control</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	26,579	0	4,000		4,000	4,000	
Construction	15,649	7,860	41,000		41,000	41,000	
Total Flood Control	\$ 42,228	\$ 7,860	\$ 45,000		\$ 45,000	\$ 45,000	
<u>Project Impact Grant</u>							
Operating	\$ 19,213	\$ 6,329	\$ 5,000		\$ 0	\$ 0	
Total Project Impact Grant	\$ 19,213	\$ 6,329	\$ 5,000		\$ 0	\$ 0	
<u>Domestic Preparedness Grant</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 49,995	\$ 49,995	1.0
Operating	0	0	0		3,000	3,000	
Capital Outlay	0	73,198	0		0	0	
Total Domestic Preparedness Grant	\$ 0	\$ 73,198	\$ 0		\$ 52,995	\$ 52,995	
TOTAL OTHER PROTECTION	\$ 1,522,174	\$ 1,660,569	\$ 1,874,280	32.3	\$ 2,084,445	\$ 2,083,016	36.3
TOTAL PUBLIC SAFETY	\$ 8,130,179	\$ 9,359,374	\$ 9,664,103	136.2	\$ 11,654,520	\$ 10,508,292	149.1

PUBLIC WORKS

PUBLIC SERVICE

Airport

Operating	\$ 250,000	\$ 246,699	\$ 205,000		\$ 240,000	\$ 210,000	
Total Airport	\$ 250,000	\$ 246,699	\$ 205,000		\$ 240,000	\$ 210,000	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WORKS

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Approved	FTE	Request	Approved	FTE
	Expenditures	Expenditures	Expenditures				
<u>Transportation Planning</u>							
Salaries and Fringe Benefits	\$ 79,067	\$ 86,589	\$ 91,644	1.5	\$ 43,455	\$ 43,859	1.0
Operating	1,940	54,015	17,676		39,390	39,390	
Capital Outlay	0	0	0		0	0	
Total Transportation Planning	<u>\$ 81,007</u>	<u>\$ 140,604</u>	<u>\$ 109,320</u>		<u>\$ 82,845</u>	<u>\$ 83,249</u>	
<u>Upper Potomac River Commission</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	296,700	381,670	491,054		383,771	383,771	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 296,700</u>	<u>\$ 381,670</u>	<u>\$ 491,054</u>		<u>\$ 383,771</u>	<u>\$ 383,771</u>	
<u>Engineering</u>							
Salaries and Fringe Benefits	\$ 830,666	\$ 904,300	\$ 874,043	14.5	\$ 910,944	\$ 804,886	13.5
Operating	34,211	35,828	37,950		37,750	37,250	
Capital Outlay	0	4,050	0		2,750	2,500	
Total Engineering	<u>\$ 864,877</u>	<u>\$ 944,178</u>	<u>\$ 911,993</u>		<u>\$ 951,444</u>	<u>\$ 844,636</u>	
TOTAL PUBLIC SERVICE	<u>\$ 1,492,584</u>	<u>\$ 1,713,151</u>	<u>\$ 1,717,367</u>	16.0	<u>\$ 1,658,060</u>	<u>\$ 1,521,656</u>	14.5
<u>SANITATION & WASTE REMOVAL</u>							
<u>Solid Waste Disposal</u>							
Salaries and Fringe Benefits	\$ 83,840	\$ 92,898	\$ 97,225	3.5	\$ 100,080	\$ 100,847	3.5
Operating	283,998	265,253	305,340		305,400	305,400	
Capital Outlay	0	14,771	0		0	0	
Total Solid Waste Disposal	<u>\$ 367,838</u>	<u>\$ 372,922</u>	<u>\$ 402,565</u>		<u>\$ 405,480</u>	<u>\$ 406,247</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WORKS

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>Household Hazardous Waste</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	12,617	0		15,000	15,000	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	\$ 0	\$ 12,617	\$ 0		\$ 15,000	\$ 15,000	
<u>Solid Waste Recycling Program</u>							
Salaries and Fringe Benefits	\$ 60,304	\$ 69,620	\$ 67,452	1.9	\$ 70,824	\$ 71,420	1.9
Operating	89,955	66,035	107,200		98,000	98,000	
Capital Outlay	2,260	9,275	0		4,850	100,000	
Total Solid Waste Recycling Program	\$ 152,519	\$ 144,930	\$ 174,652		\$ 173,674	\$ 269,420	
TOTAL SANITATION & WASTE REMOVAL	\$ 520,357	\$ 530,469	\$ 577,217	5.4	\$ 594,154	\$ 690,667	5.4
TOTAL PUBLIC WORKS	\$ 2,012,941	\$ 2,243,620	\$ 2,294,584	21.4	\$ 2,252,214	\$ 2,212,323	19.9

Health

Health

Health Department - Appropriation

Operating	\$ 923,884	\$ 951,984	\$ 973,719	\$ 1,000,411	\$ 1,000,411
Total Health Department Appropriation	\$ 923,884	\$ 951,984	\$ 973,719	\$ 1,000,411	\$ 1,000,411



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

HEALTH

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>HEALTH (Con't)</u>	Expenditures	Expenditures					
<u>Maintenance - Health Center</u>							
Salaries and Fringe Benefits	\$ 56,769	\$ 60,079	\$ 65,518	1.3	\$ 68,387	\$ 66,869	1.3
Operating	181,635	184,650	208,875		197,500	197,500	
Capital Outlay	0	0	25,000		25,000	25,000	
Total Maintenance - Health Center	\$ 238,404	\$ 244,729	\$ 299,393		\$ 290,887	\$ 289,369	
<u>Health Department Supplemental</u>							
Salaries and Fringe Benefits	\$ 27,115	\$ 25,803	\$ 27,868	2.0	\$ 28,042	\$ 28,042	2.0
Operating	1,375	1,520	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 28,490	\$ 27,323	\$ 32,468		\$ 32,642	\$ 32,642	
<u>Western Maryland Health Planning</u>							
Salaries and Fringe Benefits	\$ 4,974	\$ 5,223	\$ 5,484		\$ 5,758	\$ 5,758	
Total Western Maryland Health	\$ 4,974	\$ 5,223	\$ 5,484		\$ 5,758	\$ 5,758	
<u>Prehospital Care Coordinator</u>							
Operating	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
Total Prehospital Care Coordinator	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
TOTAL HEALTH	\$ 1,215,752	\$ 1,249,259	\$ 1,331,064	3.3	\$ 1,349,698	\$ 1,348,180	3.3

PUBLIC WELFARE

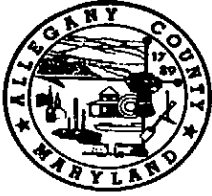
PUBLIC WELFARE

Indigent Burial

Operating	\$ 825	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	
Total Indigent Burial	\$ 825	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	

Medtrans/Alltrans/Job Access

Salaries and Fringe Benefits	\$ 486,871	\$ 591,963	\$ 549,215	12.6	\$ 602,545	\$ 602,545	12.6
Operating	228,999	281,569	256,666		246,604	246,604	
Capital Outlay	0	0	0		0	0	
Total Medtrans/Alltrans/Job Access	\$ 715,870	\$ 873,532	\$ 805,881		\$ 849,149	\$ 849,149	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WELFARE (Con't)

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>PUBLIC WELFARE (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Service Linked Housing</u>							
Operating	\$ 34,616	\$ 5,783	\$ 0		\$ 0	\$ 0	
Total Service Linked Housing	\$ 34,616	\$ 5,783	\$ 0		\$ 0	\$ 0	
<u>TANF Grant</u>							
Operating	\$ 219,886	\$ 211,373	\$ 24,750		\$ 24,750	\$ 24,750	
Total TANF Grant	\$ 219,886	\$ 211,373	\$ 24,750		\$ 24,750	\$ 24,750	
<u>Human Resources Development Commission</u>							
Operating	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
Total Human Resources Development Commission	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
<u>Supportive Housing</u>							
Operating	\$ 125,416	\$ 0	\$ 0		\$ 0	\$ 0	
Total Supportive Housing	\$ 125,416	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Emergency Shelter Grant</u>							
Operating	\$ 39,572	\$ 25,790	\$ 25,000		\$ 25,000	\$ 25,000	
Total Emergency Shelter Grant	\$ 39,572	\$ 25,790	\$ 25,000		\$ 25,000	\$ 25,000	
<u>MRDDA Grant/New Hope</u>							
Operating	\$ 13,390	\$ 13,416	\$ 14,000		\$ 0	\$ 0	
Total MRDDA Grant/New Hope	\$ 13,390	\$ 13,416	\$ 14,000		\$ 0	\$ 0	
<u>Child Abuse Coordinator</u>							
Operating	\$ 36,981	\$ 39,827	\$ 39,450		\$ 42,961	\$ 41,900	
Total Child Abuse Coordinator	\$ 36,981	\$ 39,827	\$ 39,450		\$ 42,961	\$ 41,900	
<u>Family Crisis Center</u>							
Operating	\$ 67,000	\$ 70,000	\$ 72,000		\$ 75,000	\$ 75,000	
Total Family Crisis Center	\$ 67,000	\$ 70,000	\$ 72,000		\$ 75,000	\$ 75,000	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WELFARE (Con't)

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>PUBLIC WELFARE (Con't)</u>							
<u>Food Distribution To The Needy</u>							
Operating	\$ 12,573	\$ 17,766	\$ 14,000		\$ 14,000	\$ 14,000	
Total Food Distribution To The Needy	\$ 12,573	\$ 17,766	\$ 14,000		\$ 14,000	\$ 14,000	
<u>Domestic Violence Council</u>							
Operating	\$ 11,000	\$ 0	\$ 0		\$ 0	\$ 0	
Total Department Of Social Services	\$ 11,000	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Department Of Social Services</u>							
Operating	\$ 8,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 8,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
TOTAL PUBLIC WELFARE	\$ 1,969,329	\$ 1,950,687	\$ 1,690,231	12.6	\$ 1,726,010	\$ 1,724,949	12.6

EDUCATION

<u>Maryland School for the Blind</u>							
Operating	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
<u>State Debt Reimbursement For School Closures</u>							
Operating	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
Total State Debt Reimbursement	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
<u>Parkside Flag In The Air</u>							
Operating	\$ 6,872	\$ 6,488	\$ 7,000		\$ 7,000	\$ 7,000	
Total Parkside Flag In The Air	\$ 6,872	\$ 6,488	\$ 7,000		\$ 7,000	\$ 7,000	
<u>Other Education</u>							
Operating	\$ 0	\$ 99,950	\$ 0		\$ 0	\$ 0	
Total Other Education	\$ 0	\$ 99,950	\$ 0		\$ 0	\$ 0	
<u>Allegany College</u>							
Operating	\$ 5,275,000	\$ 5,475,000	\$ 5,575,000		\$ 5,825,000	\$ 5,575,000	
Total Allegany College	\$ 5,275,000	\$ 5,475,000	\$ 5,575,000		\$ 5,825,000	\$ 5,575,000	
<u>Board of Education</u>							
Operating	\$ 25,030,000	\$ 25,530,000	\$ 25,930,000		\$ 33,685,000	\$ 25,630,000	
Total Board of Education	\$ 25,030,000	\$ 25,530,000	\$ 25,930,000		\$ 33,685,000	\$ 25,630,000	
TOTAL EDUCATION	\$ 30,311,872	\$ 31,111,438	\$ 31,539,000		\$ 39,544,000	\$ 31,239,000	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>RECREATION & CULTURE</u>							
<u>Allegany Arts Council</u>							
Operating	25,000	25,000	25,000		35,000	27,500	
Total Allegany Arts Council	\$ 25,000	\$ 25,000	\$ 25,000		\$ 35,000	\$ 27,500	
<u>Allegany County Fair</u>							
Salaries and Fringe Benefits	\$ 33,839	\$ 52,145	\$ 57,985	1.5	\$ 30,041	\$ 30,041	0.5
Operating	96,176	95,433	103,530		108,050	108,050	
Capital Outlay	4,880	0	0		0	0	
Total Allegany County Fair	\$ 134,895	\$ 147,578	\$ 161,515		\$ 138,091	\$ 138,091	
<u>Fairgrounds Maintenance</u>							
Salaries and Fringe Benefits	\$ 24,880	\$ 45,227	\$ 41,379	1.0	\$ 78,674	\$ 78,794	2.0
Operating	71,029	81,050	78,800		79,750	79,750	
Capital Outlay	0	8,498	25,000		23,500	23,500	
Total Fairgrounds	\$ 95,909	\$ 134,775	\$ 145,179		\$ 181,924	\$ 182,044	
<u>Highlands Trail Operations</u>							
Capital Outlay	\$ 0	\$ 0	\$ 0		\$ 50,000	\$ 50,000	
Total Highlands Trail Operations	\$ 0	\$ 0	\$ 0		\$ 50,000	\$ 50,000	
<u>Cumberland Summer Theatre</u>							
Operating	\$ 7,500	\$ 7,500	\$ 7,500		\$ 7,500	\$ 7,500	
Total Cumberland Summer Theatre	\$ 7,500	\$ 7,500	\$ 7,500		\$ 7,500	\$ 7,500	
<u>Program Open Space</u>							
Operating	\$ 3,517	\$ 16,543	\$ 0		\$ 0	\$ 0	
Capital Outlay	230,247	37,033	404,795		182,000	182,000	
Total Program Open Space	\$ 233,764	\$ 53,576	\$ 404,795		\$ 182,000	\$ 182,000	
<u>Historical Society</u>							
Salaries and Fringe Benefits	\$ 11,500	\$ 11,500	\$ 0		\$ 0	\$ 0	
Total Historical Society	\$ 11,500	\$ 11,500	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE (Con't)

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>RECREATION & CULTURE (Con't)</u>							
<u>Agricultural Expo</u>							
Operating	\$ 13,750	\$ 13,500	\$ 13,000		\$ 13,000	\$ 13,000	
Total Agricultural Expo	\$ 13,750	\$ 13,500	\$ 13,000		\$ 13,000	\$ 13,000	
<u>Allegany County Homecoming</u>							
Operating	\$ 7,250	\$ 7,250	\$ 2,250		\$ 2,500	\$ 2,250	
Total Allegany County Homecoming	\$ 7,250	\$ 7,250	\$ 2,250		\$ 2,500	\$ 2,250	
<u>Allegany County Library</u>							
Operating	\$ 740,000	\$ 769,000	\$ 781,000		\$ 802,300	\$ 794,000	
Total Allegany County Library	\$ 740,000	\$ 769,000	\$ 781,000		\$ 802,300	\$ 794,000	
TOTAL RECREATION AND CULTURE	\$ 1,269,568	\$ 1,169,679	\$ 1,540,239	2.5	\$ 1,412,315	\$ 1,396,385	2.5

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	90,649	94,591	104,205		106,569	106,569	
Capital Outlay	0	3,853	0		0	0	
Total Cooperative Extension Service	\$ 90,649	\$ 98,444	\$ 104,205		\$ 106,569	\$ 106,569	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 107,839	\$ 118,253	\$ 120,909	2.0	\$ 124,393	\$ 125,501	2.0
Operating	0	20,000	20,000		20,000	20,000	
Total Soil Conservation	\$ 107,839	\$ 138,253	\$ 140,909		\$ 144,393	\$ 145,501	
<u>Gypsy Moth Control</u>							
Operating	\$ 14,000	\$ 0	\$ 0		0	0	
Total Gypsy Moth Control	14,000	0	0		0	0	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 212,488	\$ 236,697	\$ 245,114	2.0	\$ 250,962	\$ 252,070	2.0



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
COMMUNITY DEVELOPMENT AND HOUSING

	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
URBAN DEVELOPMENT AND HOUSING							
<u>Public Housing Authority</u>							
Operating	\$ 10,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 94,119	1.3	\$ 96,949	\$ 97,842	1.3
Operating	0	0	1,500		1,925	1,775	
Total Office Of Community Assistance	\$ 0	\$ 0	\$ 95,619		\$ 98,874	\$ 99,617	
<u>Capital Projects Office</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 166,429	\$ 166,429	2.0
Operating	0	0	0		9,000	5,500	
Total Capital Projects Office	\$ 0	\$ 0	\$ 0		\$ 175,429	\$ 171,929	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 10,000	\$ 8,000	\$ 103,619	1.3	\$ 282,303	\$ 279,546	3.3

ECONOMIC DEVELOPMENT

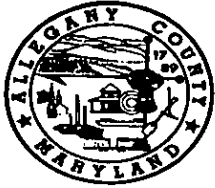
ECONOMIC DEVELOPMENT

Dept of Economic Development

Salaries and Fringe Benefits	\$ 309,780	\$ 341,906	\$ 345,804	4.7	\$ 356,737	\$ 362,743	4.7
Operating	93,685	101,705	100,850		110,950	105,950	
Capital Outlay	2,579	3,430	1,000		2,000	0	
Total Dept of Economic Development	\$ 406,044	\$ 447,041	\$ 447,654		\$ 469,687	\$ 468,693	

Office Of Project Services

Salaries and Fringe Benefits	\$ 159,855	\$ 189,613	\$ 149,041	2.0	\$ 151,528	\$ 87,221	1.0
Operating	4,191	7,888	5,000		6,650	4,575	
Capital Outlay	0	0	0		2,000	2,000	
Total Office Of Project Services	\$ 164,046	\$ 197,501	\$ 154,041		\$ 160,178	\$ 93,796	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
ECONOMIC DEVELOPMENT (Con't)

<u>ECONOMIC DEVELOPMENT (Con't)</u>	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
<u>Scenic Railroad Development</u>							
Operating	\$ 170,000	\$ 244,168	\$ 170,000		\$ 395,000	\$ 395,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 170,000	\$ 244,168	\$ 170,000		\$ 395,000	\$ 395,000	
<u>Tri-County Council</u>							
Operating	\$ 15,000	\$ 16,250	\$ 17,500		\$ 17,500	\$ 17,500	
Total Tri-County Council	\$ 15,000	\$ 16,250	\$ 17,500		\$ 17,500	\$ 17,500	
<u>Visitors Bureau</u>							
Salaries and Fringe Benefits	\$ 47,296	\$ 55,108	\$ 178,636	4.0	\$ 68,192	\$ 68,669	2.0
Operating	193,900	238,759	43,100		352,400	352,400	
Capital Outlay	0	0	20,000		33,000	33,000	
Total Visitors Bureau	\$ 241,196	\$ 293,867	\$ 241,736		\$ 453,592	\$ 454,069	
<u>Toll House</u>							
Operating	\$ 2,658	\$ 3,159	\$ 5,600		\$ 5,600	\$ 5,600	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 2,658	\$ 3,159	\$ 5,600		\$ 5,600	\$ 5,600	
<u>Thrasher Carriage Museum</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	50,773	57,777	67,000		67,000	67,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 50,773	\$ 57,777	\$ 67,000		\$ 67,000	\$ 67,000	
<u>Thrasher Carriage Museum Grant</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	21,110	3,271	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum Grant	\$ 21,110	\$ 3,271	\$ 0		\$ 0	\$ 0	
<u>Community Promotions</u>							
Operating	\$ 15,200	\$ 8,200	\$ 10,000		\$ 10,000	\$ 10,000	
Total Community Promotions	\$ 15,200	\$ 8,200	\$ 10,000		\$ 10,000	\$ 10,000	
TOTAL ECONOMIC DEVELOPMENT	\$ 1,086,027	\$ 1,271,234	\$ 1,113,531	10.7	\$ 1,578,557	\$ 1,511,658	7.7



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
INTERGOVERNMENTAL

	FY 2002 Actual <u>Expenditures</u>	FY 2003 Actual <u>Expenditures</u>	FY 2004 Original <u>FTE</u>	FY 2005 Request	FY 2005 Approved <u>FTE</u>
<u>INTERGOVERNMENTAL</u>					
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704	\$ 28,704	\$ 28,704
	<u>MISCELLANEOUS</u>				
<u>MISCELLANEOUS</u>					
Contingency	\$ 0	\$ 0	\$ 50,000	\$ 100,000	\$ 50,000
Miscellaneous	4,678	10,517	25,600	25,600	25,600
Insurance	216,646	202,175	229,000	284,500	284,500
Employee Benefits	67,070	296,586	172,200	190,000	340,000
Post Retirement Benefits	518,513	423,427	427,000	482,500	482,500
TOTAL MISCELLANEOUS	\$ 806,907	\$ 932,705	\$ 903,800	\$ 1,082,600	\$ 1,182,600
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	\$ 52,336,845	\$ 54,959,790	\$ 55,997,864	\$ 67,186,126	\$ 57,611,926
			278.3		291.5
<u>OPERATING TRANSFERS TO OTHER FUNDS</u>					
<u>OPERATING TRANSFERS</u>					
Highway Fund	\$ 1,604,330	\$ 1,454,330	\$ 1,619,312	\$ 3,370,941	\$ 1,979,741
Transit Fund	124,705	108,438	93,578	415,030	129,920
Housing & Community Development Fund	177,382	210,014	160,279	172,170	166,170
Narcotics Task Force Fund	16,811	9,254	16,306	19,399	19,399
Revolving Building Fund	25,465	16,000	16,000	16,000	311,264
Marketing Fund	0	0	36,000	0	0
Debt Service Fund	4,935,779	4,870,889	4,818,754	4,663,106	4,657,866
Public Safety Fund	3,500	3,650	0	0	0
PAYGO Capital Reserve Fund	110,203	21,735	0	0	0
Capital Project Funds	0	320,000	0	0	108,236
Loan Fund	152,000	0	0	0	0
TOTAL OPERATING TRANSFERS	\$ 7,150,175	\$ 7,014,310	\$ 6,760,229	\$ 8,656,646	\$ 7,372,596
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	\$ 59,487,020	\$ 61,974,100	\$ 62,758,093	\$ 75,842,772	\$ 64,984,522



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

SUMMARY OF ALL SPECIAL REVENUE FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

FUND REVENUES	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Approved
Highway Fund	\$ 4,512,647	\$ 4,621,170	\$ 4,272,000	\$ 3,843,000
Coal Haul Roads Fund	76,411	99,650	149,300	244,328
Tourism Marketing Fund	0	0	170,000	0
Transit Fund	1,097,034	893,870	1,579,159	1,825,196
Office Of Children, Youth & Families	884,264	1,284,906	2,153,235	1,411,047
Gaming Fund	0	0	0	691,001
Community Development Block Grant Fund	302,535	302,535	400,984	302,884
CDBG Project Income Fund	122,395	65,620	55,400	55,400
Housing & Community Development Fund	963,997	939,111	1,228,107	1,213,642
Narcotics Task Force Fund	64,296	60,566	59,056	59,649
Revolving Building Fund	2,179,363	2,137,523	3,147,747	2,840,717
Public Safety Fund	237,494	354,028	492,222	620,036
TOTAL ESTIMATED REVENUES	\$ 10,440,436	\$ 10,758,979	\$ 13,707,210	\$ 13,106,900
TRANSFERS-IN to the:				
Highway Fund	\$ 1,604,330	\$ 1,542,973	\$ 1,619,312	\$ 2,279,741
Tourism Marketing Fund	0	0	36,000	0
Transit Fund	124,705	108,438	93,578	129,920
Housing & Community Development Fund	192,076	210,014	172,779	172,170
Narcotics Task Force Fund	16,811	9,254	16,306	19,399
Revolving Building Fund	25,465	16,000	16,000	1,156,815
Public Safety Fund	3,500	3,650	0	0
TOTAL TRANSFERS-IN	\$ 1,966,887	\$ 1,890,329	\$ 1,953,975	\$ 3,758,045
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 12,407,323	\$ 12,649,308	\$ 15,661,185	\$ 16,864,945



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

SUMMARY OF ALL SPECIAL REVENUE FUNDS

SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS

APPROPRIATIONS	FY 2002 Actual Expenditures	FY 2003 Actual Expenditures	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Highway Fund	\$ 5,779,358	\$ 6,560,367	\$ 5,891,312	\$ 7,472,941	\$ 6,122,741
Coal Haul Roads Fund	25,989	15,887	149,300	211,000	244,328
Tourism Marketing Fund	0	0	206,000	0	0
Transit Fund	835,155	1,207,940	1,672,737	1,955,116	1,955,116
Office Of Children, Youth & Families	866,873	1,276,824	2,153,235	1,411,047	1,411,047
Gaming Fund	0	0	0	691,001	691,001
Community Development Block Grant Fund	223,785	175,379	386,200	294,600	294,600
CDBG Project Income Fund	5,622	6,145	55,400	55,400	55,400
Housing & Community Development Fund	1,092,407	1,200,837	1,400,886	1,385,812	1,385,812
Narcotics Task Force Fund	69,016	73,697	75,362	79,048	79,048
Revolving Building Fund	1,050,067	598,857	1,971,263	424,583	2,802,398
Public Safety Fund	246,301	308,449	492,222	620,036	620,036
TOTAL APPROPRIATIONS	\$ 10,194,573	\$ 11,424,382	\$ 14,453,917	\$ 14,600,584	\$ 15,661,527
TRANSFERS-OUT from the:					
Highway Fund	\$ 305,268	\$ 261,277	\$ 0	\$ 0	\$ 0
Community Development Block Grant Fund	16,978	2,284	14,784	8,284	8,284
Revolving Building Fund	1,247,857	1,258,293	1,192,484	1,195,134	1,195,134
TOTAL TRANSFERS-OUT	\$ 1,570,103	\$ 1,521,854	\$ 1,207,268	\$ 1,203,418	\$ 1,203,418
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 11,764,676	\$ 12,946,236	\$ 15,661,185	\$ 15,804,002	\$ 16,864,945



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

HIGHWAY FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
Highway Maintenance:	\$ 4,207,379	\$ 3,942,972	\$ 2,912,000			\$ 3,100,000	
Highway Users Tax							
Intergovernmental:							
Federal	0	563,766	0			0	
State	305,268	113,812	160,000			443,000	
Miscellaneous Revenues	0	620	0			0	
Unexpended Balance Prior Year	0	0	1,200,000			300,000	
TOTAL ESTIMATED REVENUES	\$ 4,512,647	\$ 4,621,170	\$ 4,272,000			\$ 3,843,000	
TRANSFERS-IN from the:							
General Fund	\$ 1,604,330	\$ 1,454,330	\$ 1,619,312			\$ 1,979,741	
PAYGO Fund	0	88,643	0			300,000	
TOTAL TRANSFERS-IN	\$ 1,604,330	\$ 1,542,973	\$ 1,619,312			\$ 2,279,741	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 6,116,977	\$ 6,164,143	\$ 5,891,312			\$ 6,122,741	
APPROPRIATIONS							
Highway Maintenance:							
Salaries and Fringe Benefits	\$ 3,468,231	\$ 4,098,123	\$ 3,820,518	76.3	\$ 3,853,691	\$ 3,660,491	74.5
Operating	1,515,917	1,939,024	1,808,794		2,043,250	1,843,250	
Construction	264,943	312,037	200,000		1,116,000	559,000	
Capital Outlay	530,267	211,183	62,000		460,000	60,000	
TOTAL APPROPRIATIONS	\$ 5,779,358	\$ 6,560,367	\$ 5,891,312		\$ 7,472,941	\$ 6,122,741	
TRANSFER-OUT to the:							
Capital Projects Fund	\$ 0	\$ 147,465	\$ 0		\$ 0	\$ 0	
PAYGO Fund	305,268	113,812	0		0	0	
TOTAL TRANSFERS	\$ 305,268	\$ 261,277	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 6,084,626	\$ 6,821,644	\$ 5,891,312		\$ 7,472,941	\$ 6,122,741	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

COAL HAUL ROADS FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
ESTIMATED REVENUES					
Coal Tax - Article 81	\$ 76,411	\$ 99,650	\$ 149,300		\$ 211,000
Unexpended Balance Prior Year	0	0	0		33,328
TOTAL ESTIMATED REVENUES	<u>\$ 76,411</u>	<u>\$ 99,650</u>	<u>\$ 149,300</u>		<u>\$ 244,328</u>
APPROPRIATIONS					
Operating	\$ 11,357	\$ 15,887	\$ 45,000	\$ 0	\$ 27,328
Construction	14,632	0	104,300	211,000	217,000
TOTAL APPROPRIATIONS	<u>\$ 25,989</u>	<u>\$ 15,887</u>	<u>\$ 149,300</u>	<u>\$ 211,000</u>	<u>\$ 244,328</u>

TOURISM MARKETING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
ESTIMATED REVENUES							
Tourism Grant	\$ 0	\$ 0	\$ 25,000			\$ 0	
Visitor Bureau Dues	0	0	25,000			0	
Marketing Accounts	0	0	20,000			0	
Promotion Accounts	0	0	100,000			0	
TOTAL ESTIMATED REVENUES	<u>0</u>	<u>0</u>	<u>170,000</u>			<u>0</u>	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 0	\$ 36,000			\$ 0	
TOTAL TRANSFERS-IN	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,000</u>			<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 206,000</u>			<u>\$ 0</u>	
APPROPRIATIONS							
Salary & Fringes	\$ 0	\$ 0	\$ 30,053	1.0	\$ 0	\$ 0	0.0
Operating	0	0	175,947		0	0	
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 206,000</u>		<u>\$ 0</u>	<u>\$ 0</u>	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

TRANSIT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Federal Operating Assistance	\$ 343,001	\$ 266,878	\$ 289,493			\$ 289,493	
Federal Capital Assistance	33,218	167,789	547,488			680,880	
State Operating Assistance	537,252	214,130	307,746			351,103	
State Capital Assistance	4,436	95,912	68,436			85,110	
State Alltrans Grant	10,018	0	0			0	
Service Charges	160,963	141,663	138,360			126,500	
Rents	2,093	7,498	6,500			7,000	
Operating Revenues	3,534	0	0			0	
Sale Of Property	2,070	0	0			0	
Miscellaneous Revenues	449	0	0			0	
Unexpended Fund Balance	0	0	221,136			285,110	
TOTAL ESTIMATED REVENUES	\$ 1,097,034	\$ 893,870	\$ 1,579,159			\$ 1,825,196	
TRANSFERS-IN from the:							
General Fund	\$ 124,705	\$ 108,438	\$ 93,578			\$ 129,920	
TOTAL TRANSFERS-IN	\$ 124,705	\$ 108,438	\$ 93,578			\$ 129,920	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 1,221,739	\$ 1,002,308	\$ 1,672,737			\$ 1,955,116	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 569,421	\$ 644,274	\$ 676,131	14.5	\$ 710,869	\$ 710,869	14.5
Operating	211,331	291,844	312,246		393,147	393,147	
Capital Outlay	54,403	271,822	684,360		851,100	851,100	
TOTAL APPROPRIATIONS	\$ 835,155	\$ 1,207,940	\$ 1,672,737		\$ 1,955,116	\$ 1,955,116	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

OFFICE OF CHILDREN, YOUTH, & FAMILIES

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
State Revenues	\$ 839,195	\$ 1,274,004	\$ 2,153,235			\$ 1,411,047	
Other Agency Revenue	27,678	2,821	0			0	
Interest	17,391	8,081	0			0	
TOTAL ESTIMATED REVENUES	\$ 884,264	\$ 1,284,906	\$ 2,153,235			\$ 1,411,047	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 174,046	\$ 290,985	\$ 339,702	7.0	\$ 340,167	\$ 340,167	7.0
Operating	667,946	930,287	1,813,533		1,070,880	1,070,880	
Capital Outlay	24,881	55,552	0		0	0	
TOTAL APPROPRIATIONS	\$ 866,873	\$ 1,276,824	\$ 2,153,235		\$ 1,411,047	\$ 1,411,047	

GAMING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
Gaming Taxes	0	0	0			600,001	
Gaming Sticker Fees	0	0	0			85,000	
Gaming License Fee	0	0	0			6,000	
TOTAL ESTIMATED REVENUES	\$ 0	\$ 0	\$ 0			\$ 691,001	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 98,768	\$ 98,768	2.4
Operating	0	0	0		28,430	28,430	
Cash Valley School Roof	0	0	0		96,000	96,000	
Eckhart School Roof					51,000	51,000	
Western High School Architect Fees					275,852	275,852	
Fire Company Allocation	0	0	0		140,951	140,951	
TOTAL APPROPRIATIONS	\$ 0	\$ 0	\$ 0		\$ 691,001	\$ 691,001	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Federal Revenues:					
CDBG Grant	\$ 277,022	\$ 277,022	\$ 377,500		\$ 250,000
Other Agency Revenue	21,250	21,250	20,000		50,000
Program Income	4,263	4,263	3,484		2,884
TOTAL ESTIMATED REVENUES	\$ 302,535	\$ 302,535	\$ 400,984		\$ 302,884
APPROPRIATIONS					
City Of Cumberland	\$ 0	\$ 32,980	\$ 20,000	\$ 50,000	\$ 50,000
Sewer I&I Repairs	10,146	27,666	0	0	0
Child Care Program	0	0	0	100,000	100,000
Revolving Loan Programs	213,639	114,733	365,000	144,000	144,000
Program Income	0	0	1,200	600	600
TOTAL APPROPRIATIONS	\$ 223,785	\$ 175,379	\$ 386,200	\$ 294,600	\$ 294,600
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 14,694	\$ 0	\$ 12,500	\$ 6,000	\$ 6,000
Debt Service Fund	2,284	2,284	2,284	2,284	2,284
TOTAL TRANSFERS-OUT	\$ 16,978	\$ 2,284	\$ 14,784	\$ 8,284	\$ 8,284
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 240,763	\$ 177,663	\$ 400,984	\$ 302,884	\$ 302,884



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

CDBG PROJECT INCOME FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Federal Revenues:					
Program Income	\$ 4,607	\$ 4,003	\$ 0		\$ 0
Miscellaneous	110,826	56,176	0		0
Contributions & Donations	6,902	5,400	5,400		5,400
Interest	60	41	0		0
Unexpended Balance	0	0	50,000		50,000
TOTAL ESTIMATED REVENUES	\$ 122,395	\$ 65,620	\$ 55,400		\$ 55,400
APPROPRIATIONS					
CDBG Activities	\$ 5,622	\$ 6,145	\$ 55,400	\$ 55,400	\$ 55,400
TOTAL APPROPRIATIONS	\$ 5,622	\$ 6,145	\$ 55,400	\$ 55,400	\$ 55,400



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

HOUSING AND COMMUNITY DEVELOPMENT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Federal Revenues:							
Section 8 Existing Assistance	\$ -1,308	\$ 0	\$ 0			\$ 0	
Section 8 Moderate Rehab	17,206	18,463	20,964			23,388	
Section 8 Voucher HAP	586,768	634,994	721,000			737,892	
Special Target Area Grant	27,541	105,337	150,000			150,000	
Section 8 Existing Admin Revenue	263	0	0			0	
Section 8 Mod Rehab Admin	2,543	2,808	2,693			2,693	
Section 8 Voucher Program Admin Rev	51,581	61,746	62,938			65,574	
State Grants:							
Rental Assistance Program	101,320	56,010	98,841			65,895	
Rental Assistance Program To Work	56,971	-6,589	49,421			40,000	
DHCD Revenues, Loan Program	101,673	37,146	100,000			100,000	
MD Housing Rehab Program Fee	8,516	10,089	12,000			7,200	
Other Intergovernmental	3,750	3,000	5,250			6,000	
Loan Fees	0	13,400	0			14,000	
Miscellaneous	7,173	2,707	5,000			1,000	
TOTAL ESTIMATED REVENUES	\$ 963,997	\$ 939,111	\$ 1,228,107			\$ 1,213,642	
TRANSFERS-IN from the:							
General Fund	\$ 177,382	\$ 210,014	\$ 160,279			\$ 166,170	
CDBG Fund	14,694	0	12,500			6,000	
TOTAL TRANSFERS-IN	\$ 192,076	\$ 210,014	\$ 172,779			\$ 172,170	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 1,156,073	\$ 1,149,125	\$ 1,400,886			\$ 1,385,812	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 249,987	\$ 277,872	\$ 225,576	4.3	\$ 228,833	\$ 228,833	4.3
Operating	835,355	922,965	1,173,310		1,154,979	1,154,979	
Capital Outlay	7,065	0	2,000		2,000	2,000	
TOTAL APPROPRIATIONS	\$ 1,092,407	\$ 1,200,837	\$ 1,400,886		\$ 1,385,812	\$ 1,385,812	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

NARCOTICS TASK FORCE FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Contraband Seizures	\$ 43,022	\$ 48,509	\$ 40,250			\$ 37,750	
Other Intergovernmental:							
Cumberland	17,304	9,218	16,306			19,399	
Court Ordered Seizures	259	0	500			500	
Interest	3,611	2,839	2,000			2,000	
Miscellaneous	100	0	0			0	
TOTAL ESTIMATED REVENUES	\$ 64,296	\$ 60,566	\$ 59,056			\$ 59,649	
TRANSFERS-IN from the:							
General Fund	\$ 16,811	\$ 9,254	\$ 16,306			\$ 19,399	
TOTAL TRANSFERS-IN	\$ 16,811	\$ 9,254	\$ 16,306			\$ 19,399	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 81,107	\$ 69,820	\$ 75,362			\$ 79,048	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 33,550	\$ 20,636	\$ 32,612	1.0	\$ 38,798	\$ 38,798	1.0
Operating	23,946	36,757	30,450		30,450	30,450	
Capital Outlay	11,520	16,304	12,300		9,800	9,800	
TOTAL APPROPRIATIONS	\$ 69,016	\$ 73,697	\$ 75,362		\$ 79,048	\$ 79,048	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

REVOLVING SHELL BUILDING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Operating:							
Rents	\$ 1,412,845	\$ 1,585,290	\$ 1,499,052			\$ 1,416,717	
Gateway Center	82,246	84,081	85,916			87,000	
Capital Projects							
Federal Program Income, Rents	-33,578	0	0			0	
EDA Grant	158,000	98,728	0			237,000	
CDBG Grant	16,533	0	0			0	
ARC Grant	0	0	128,000			0	
MICRF Grant	403,200	0	0			0	
Maryland Dept Of Econ Development	135,421	0	1,000,000			1,000,000	
Rural Development Loan	0	0	358,000			0	
Miscellaneous/Sale Of Property	4,696	0	0			0	
Sale Of Property		369,424					
Unexpended Prior Year Balance	0	0	76,779			100,000	
TOTAL ESTIMATED REVENUES	\$ 2,179,363	\$ 2,137,523	\$ 3,147,747			\$ 2,840,717	
TRANSFERS-IN from the:							
General Fund	\$ 25,465	\$ 16,000	\$ 16,000			\$ 311,264	
PAYGO Fund	0	0	0			845,551	
TOTAL TRANSFERS-IN	25,465	16,000	16,000			1,156,815	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 2,204,828	\$ 2,153,523	\$ 3,163,747			\$ 3,997,532	

APPROPRIATIONS

Operating: Operating	\$ 288,167	\$ 361,015	\$ 282,864	1.4	\$ 234,571	\$ 234,571	1.4
North Branch Industrial Bldg	54,433	75,514	126,370		134,162	134,162	
Gateway Center	41,134	42,154	44,029		55,850	55,850	
Capital: Construction	14,533	13,375	160,000		0	0	
Rt. 220 Industrial Park	109,436	106,799	1,358,000		0	2,377,815	
Frostburg Tech Park	294,120	0	0		0	0	
Multi Tenant Building Expansion	247,052	0	0		0	0	
North Branch Industrial Building	1,192	0	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,050,067	\$ 598,857	\$ 1,971,263		\$ 424,583	\$ 2,802,398	
TRANSFERS-OUT to the:							
General Fund	\$ 130,636	\$ 130,564	\$ 45,380		\$ 45,380	\$ 45,380	
Debt Service Fund	1,117,221	1,127,729	1,147,104		1,149,754	1,149,754	
TOTAL TRANSFERS-OUT	\$ 1,247,857	\$ 1,258,293	\$ 1,192,484		\$ 1,195,134	\$ 1,195,134	
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 2,297,924	\$ 1,857,150	\$ 3,163,747		\$ 1,619,717	\$ 3,997,532	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 3, 2004

PUBLIC SAFETY

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
State Grants					
State Aid Fire & Rescue 04-05	\$ 0	\$ 0	\$ 0		\$ 238,018
State Aid Fire & Rescue 03-04	0	0	231,611		0
State Aid Fire & Rescue 02-03	0	231,695	0		0
State Aid Fire & Rescue 01-02	225,150	0	0		0
Inmate Commissary	0	77,250	0		80,000
Interest	6,144	3,907	2,000		2,000
Contributions & Donations	6,200	650	0		0
Unexpended Balance - Prior Year	0	0	258,611		260,018
Miscellaneous Revenue	0	40,526	0		40,000
TOTAL ESTIMATED REVENUES	\$ 237,494	\$ 354,028	\$ 492,222		\$ 620,036
TRANSFERS-IN from the:					
General Fund	\$ 3,500	\$ 3,650	\$ 0		\$ 0
TOTAL TRANSFERS-IN	3,500	3,650	0		0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 240,994	\$ 357,678	\$ 492,222		\$ 620,036
APPROPRIATIONS					
Inmate Commissary	\$ 0	\$ 74,967	\$ 0	\$ 120,000	\$ 120,000
Operating	7,000	0	7,000	2,000	2,000
Capital Outlay	0	0	0	0	0
State Aid Fire & Rescue 04-05	0	0	0	238,018	238,018
State Aid Fire & Rescue 03-04	0	0	231,611	238,018	238,018
State Aid Fire & Rescue 02-03	0	0	231,611	0	0
State Aid Fire & Rescue 01-02	237,591	225,150	0	0	0
Fire & Rescue from interest	1,710	8,332	22,000	22,000	22,000
TOTAL APPROPRIATIONS	\$ 246,301	\$ 308,449	\$ 492,222	\$ 620,036	\$ 620,036



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 3, 2004

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
ESTIMATED REVENUES					
Unexpended Fund Balance	\$ 0	\$ 0	\$ 125,000		\$ 125,000
Debt Proceeds	\$ 9,683,148	\$ 0	\$ 0		\$ 0
TRANSFERS-IN from the:					
General Fund	4,935,780	4,870,889	4,818,754		4,657,866
Special Revenue Funds:					
Community Development Block Grant Fund	2,284	2,284	2,284		2,284
Revolving Building Fund	1,117,221	1,127,729	1,147,104		1,149,754
Capital Projects Funds:					
Public Improvement Bonds Of 2001	16,285	0	0		0
Pay-As-You-Go(PAYGO)	43,542	0	0		0
TOTAL TRANSFERS-IN	<u>\$ 6,115,112</u>	<u>\$ 6,000,902</u>	<u>\$ 5,968,142</u>		<u>\$ 5,809,904</u>
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	<u>\$ 15,798,260</u>	<u>\$ 6,000,902</u>	<u>\$ 6,093,142</u>		<u>\$ 5,934,904</u>
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	\$ 3,936,483	\$ 4,090,571	\$ 4,227,749	\$ 4,078,014	\$ 4,104,573
Interest	2,172,134	2,027,073	1,840,393	1,808,543	1,805,331
Payment To Bond Escrow Agent	9,683,148	0	0	0	0
Fiscal Charges	6,495	8,258	25,000	25,000	25,000
TOTAL APPROPRIATIONS	<u>\$ 15,798,260</u>	<u>\$ 6,125,902</u>	<u>\$ 6,093,142</u>	<u>\$ 5,911,557</u>	<u>\$ 5,934,904</u>



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 3, 2004

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2002	FY 2003	FY 2004	FY 2005 Approved			
	Actual	Actual	Budget	Principal	Interest	Fees	Total
Public Improvement Bonds:							
Bonds of 1988	303,112	0	0	0	0		0
Bonds of 1990	274,010	0	0	0	0		0
Bonds of 1991	704,414	617,263	582,515	0	0		0
Bonds of 1992	171,805	173,745	0	0	0		0
Bonds of 1994	481,898	483,127	483,395	385,000	97,485		482,485
Bonds of 1995	571,521	570,595	573,625	420,000	155,375		575,375
Bonds of 1996	212,078	210,568	209,920	0	0		0
Bonds of 1997A	613,370	579,735	581,565	430,000	147,060		577,060
Bonds Of 1998	1,401,878	1,400,674	1,393,049	915,000	478,893		1,393,893
Bonds of 2001	9,943,048	1,012,150	1,153,350	1,285,000	306,550		1,591,550
Bonds of 2004	0	0	0	0	150,000		150,000
Other General Obligation Debt:							
FHA - Westernport Water 50%	19,248	19,248	19,248	4,030	15,218		19,248
Tri-County Council	7,137	9,516	9,517	7,815	1,701		9,516
PPG Loan	96,834	96,834	96,834	68,482	28,352		96,834
Westernport Landfill	0	0	3,000	33,193	9,706		42,899
Capital Lease HVAC	43,542	0	0	0	0		0
Capital Lease BI Inc	8,450	0	0	0	0		0
Sheriff Vehicles	44,264	44,264	44,264	51,948	0		51,948
Maryland Industrial Land Act Loans:							
Loan of 1980 (Precise)	110,579	110,579	110,579	93,113	17,466		110,579
Loan of 1990 (Superfos II)	73,505	73,505	73,504	32,217	41,288		73,505
Loan of 1991 (BC/BS)	116,855	116,855	116,855	46,199	70,656		116,855
Loan of 1991 (Schwab)	84,815	84,815	84,815	55,356	29,459		84,815
Loan of 1992 (Hunter Douglas)	43,587	43,387	43,387	19,145	24,242		43,387
Loan of 1994 (Micro-Integration)	88,526	88,526	88,526	52,304	36,222		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	68,718	54,170		122,888
Loan Of 1998 (Hunter Douglas)	7,866	7,867	7,866	4,431	3,435		7,866
USDA Barton Business Park Water	0	0	20,154	3,149	17,005		20,154
MICRF Loan, Potomac Farms	47,580	47,580	47,580	39,744	7,836		47,580
MICRF Loan, PPG	178,588	178,587	178,588	77,885	100,703		178,588
MICRF Loan, PPG	16,583	20,569	19,334	10,125	10,444		20,569
MAHF Loan, Lonaconing Loans	2,284	2,284	2,284	1,719	565		2,284
Maryland Historical Trust	1,500	1,500	1,500	0	1,500		1,500
Fiscal Charges	6,495	8,258	25,000	0	0	25,000	25,000
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 15,798,260	\$ 6,124,919	\$ 6,093,142	\$ 4,104,573	1,805,331	\$ 25,000	\$ 5,934,904



Debt Service

Why Incur Debt?

Most capital expenditures are too expensive to pay for during a single budget year. Just as most homeowners finance their homes with mortgages, governments also secure long-term borrowing for certain projects. Financing a project over a period of years will also assess the taxpayers that use the project, therefore, current residents do not pay 100% for a project that has future use.

Interest rates for local government financing tend to be lower than commercial due to the low risk associated with the government's ability to repay the debt. Interest paid is tax exempt by the federal government and by the state of Maryland. In other words, the borrowing cost is less expensive for local governments. The debt is normally structured to coincide with the life of the project and before major renovation is needed.

History Of True Interest Costs

<u>Bond Issue</u>	<u>Interest Cost</u>
2001 PIB Refunding	3.85%
1998 PIB	4.39%
1997 PIB	5.14%
1996 PIB	5.59%
1995 PIB	4.77%
1994 PIB	4.49%
1991 PIB	6.10%

Bond Agencies And Allegany County's Rating

Allegany County receives rating from two major bond credit rating agencies; Standard & Poor's (A-) and Moody's Investor Service (Baa1). These independent rating services rate organizations by evaluating their credit-worthiness. On February 24, 2000, Moody's Investor Service increased Allegany County's bond rating from Baa2 to Baa1 based upon the fiscal condition and policies of the County.



The chart below displays the various ratings each service provides:

Moody's Expanded Scale		Standard & Poor's
Previous Symbol	New Symbol	Rating Symbol
Aaa	Aaa	AAA
Aa1	Aa1	AA+
Aa	Aa2	AA
	Aa3	AA-
A1	A1	A+
A	A2	A
	A3	A-
Baa1	Baa1	BBB+
Baa	Baa2	BBB
	Baa3	BBB-
Ba1	Ba1	BB+
Ba	Ba2	BB
	Ba3	BB-
B1	B1	B+
B	B2	B
	B3	B-1

Strongest bonds in A and Baa groups are designated as A-1 and Baa-1 respectively

Plus (+) and minus (-) signs may be added to show relative standing within major rating categories

Moody's Investor has refined its rating system to include expanded bond rating symbols. Numerical modifiers 2 and 3 will be added to numerical modifier 1, used by Moody's since 1981 to distinguish issues that rank in the higher end of the rating category. Modifier 2 indicates the issue ranks in the mid-range of the category; modifier 3 indicates a ranking in the low range of the category. None of the modifiers will apply to issues rated Aaa, Caa, Ca, or C. Bond issues are rated Aa1, A1, Baa1, and B1 will remain unaffected by the expansion of symbols.



Debt Affordability Message

F.Y. 2005

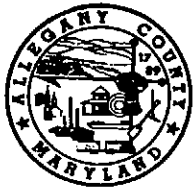
June 3, 2004

As part of the annual budget process, a five year capital improvement plan is developed in which numerous and varied capital requests from all sources are evaluated. A committee of Planning, Public Works, and Finance personnel meet along with the County Administrator to review and prioritize these requests and to develop a time frame of when and how much debt the county will incur to fund these projects based upon a debt affordability model.

The County Commissioners have imposed guidelines on the amount of general obligation debt which may be borrowed by the County to fund these projects. These five guidelines along with the self imposed limits are listed below with the projected ratios for fiscal years 2004 through 2006. The self imposed limits are at 90% of the maximum rate.

Projected Allegany County Ratios	Maximum Rate @ 90%	F.Y. 2005	F.Y. 2006	F.Y. 2007
1. G.F. Debt Service/G.F. Revenue	11.70%	7.20%	8.11%	7.43%
2. Debt/Capita	\$585	\$375	\$324	\$450
3. G.F. Debt Service/G.F.Expend.	13.50%	7.20%	7.95%	7.29%
4. Debt/Full Value	3.15%	1.02%	0.87%	1.20%

The current debt level is within self imposed limits. The current level of debt service will continue to strain future years' budgets but the County has significantly reduced the number of projects that would have required future bond funding. It should be noted that Allegany County committed to three years of no bond borrowing after the 1998 bond issue but it has been six years. The County is planning a December 2004 issue that will add some \$2.1 million of new debt funded by the General Fund. The County refinanced approximately \$9.2 million of debt in September 2001 in order to take advantage of lower interest rates. No new debt was issued or included in the September 2001 financing. The total savings on this refinancing is computed at over \$500,000 which will be realized over a 15 year period.



What Is Debt Affordability?

The County Commissioners have imposed voluntary guidelines on the amount of general obligation debt which may be borrowed by the County. Debt affordability computes the maximum amount of debt for the County.

What If The County Is Under Its Debt Affordability Limits?

When the County is under its debt affordability limits, the capacity for additional borrowing is available. It should be noted that if the County were to incur additional debt, the debt service payments on the new debt would take away from the amount the County could spend on appropriations for education, public safety, and other government services unless new revenues or tax increases are realized.

What Debt Affordability Factor Constrains The County The Most?

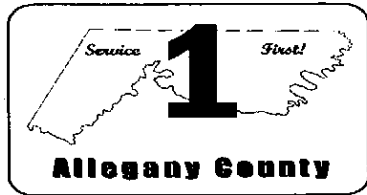
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

Does The County Count Prisoners In The State And Federal Prisons?

In the early 1990's a federal prison and state prison located within the County. During the 2000 census, there were approximately 3,000 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, approximately \$1.8 million could additionally be borrowed. The County has adopted the most fiscal conservative stance in this matter relating to debt management.

How Long Does It Take The County To Pay Off Debt?

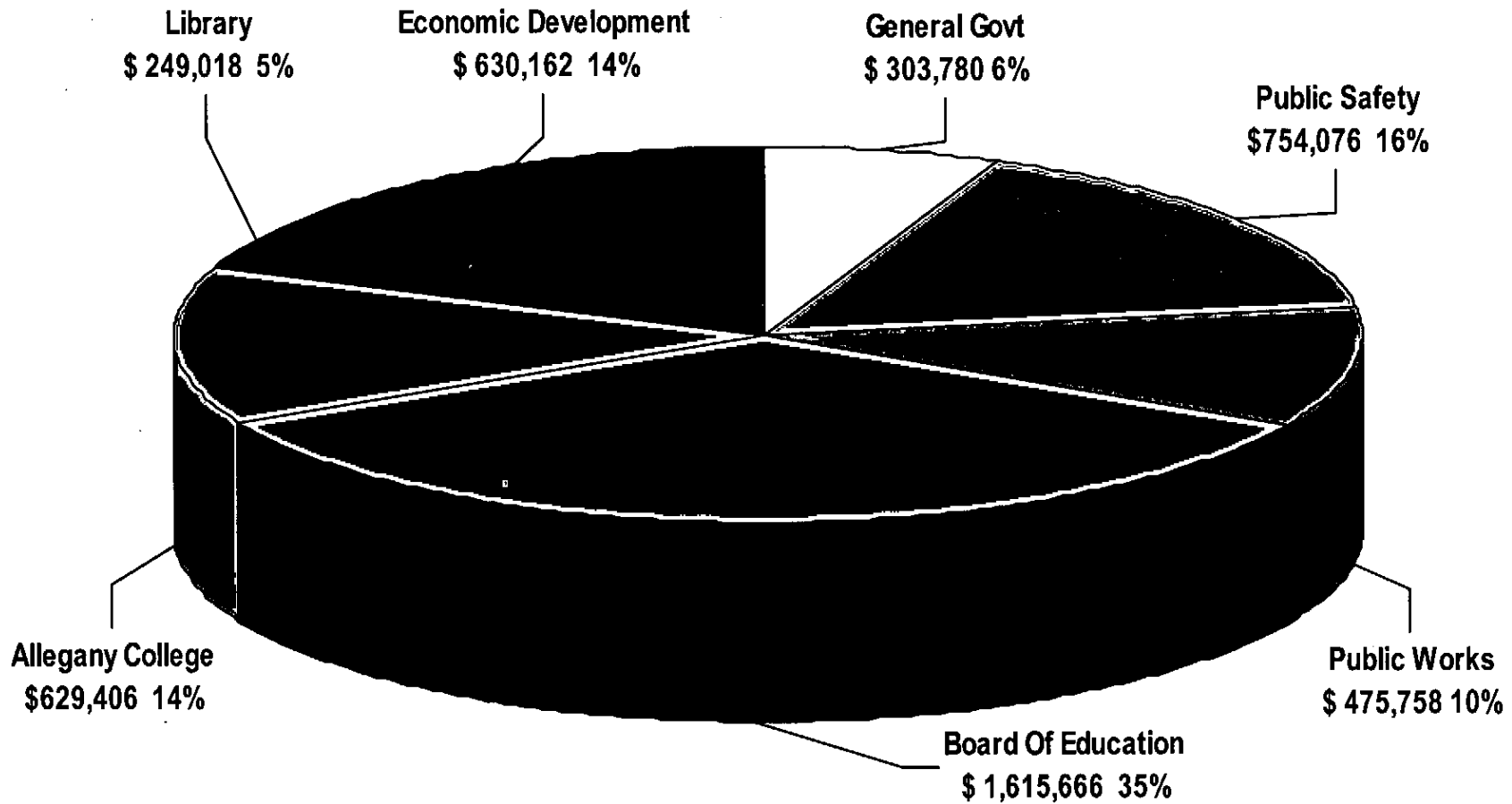
The County has historically used a 15 year term to payoff debt.



Allegany County, Maryland

General Fund Debt Service Transfer

FY 2005 Budget



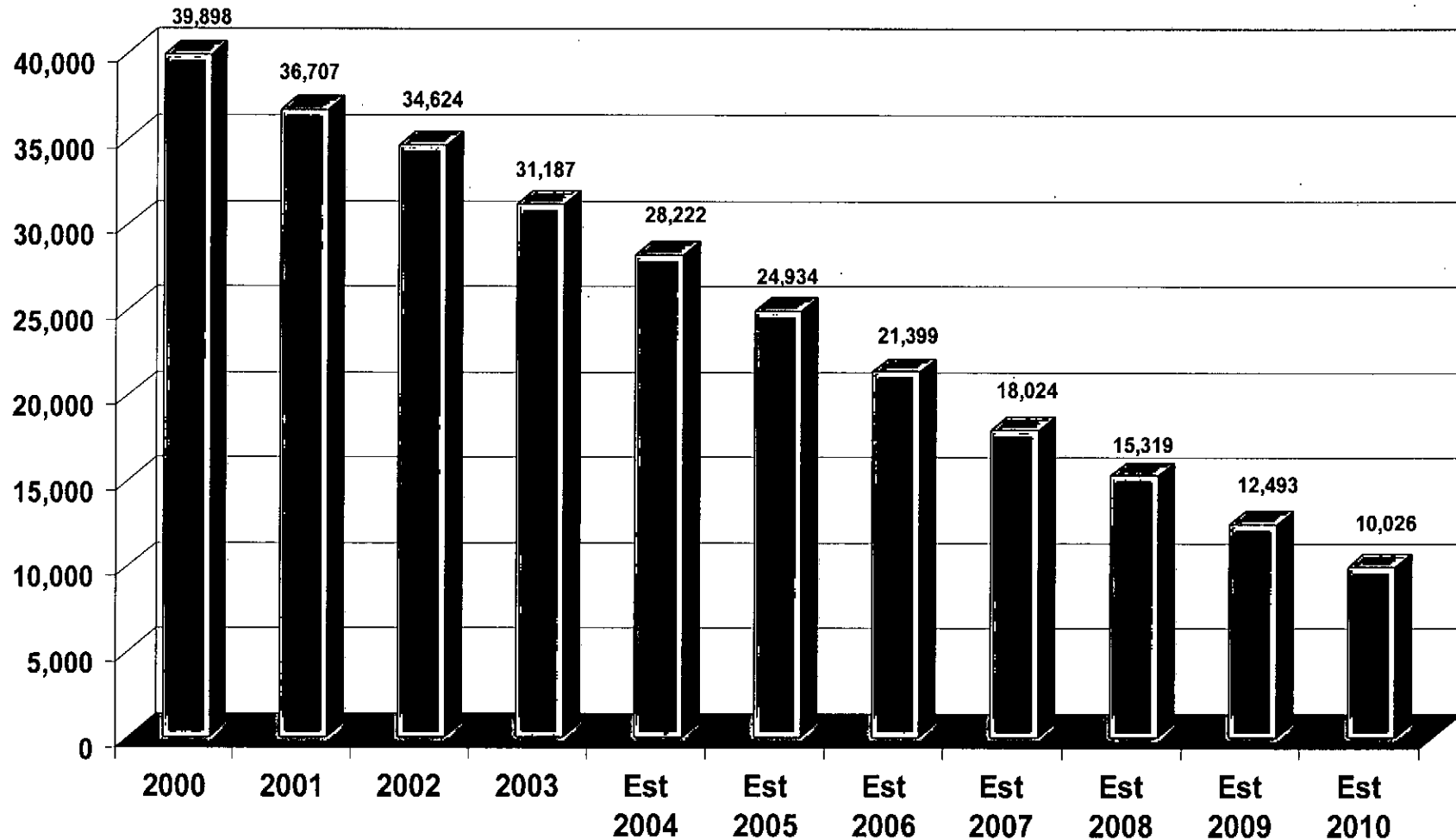
Total Transfer \$4,657,866



Allegany County, Maryland

Existing General Obligation Debt

(Dollars in Thousands)

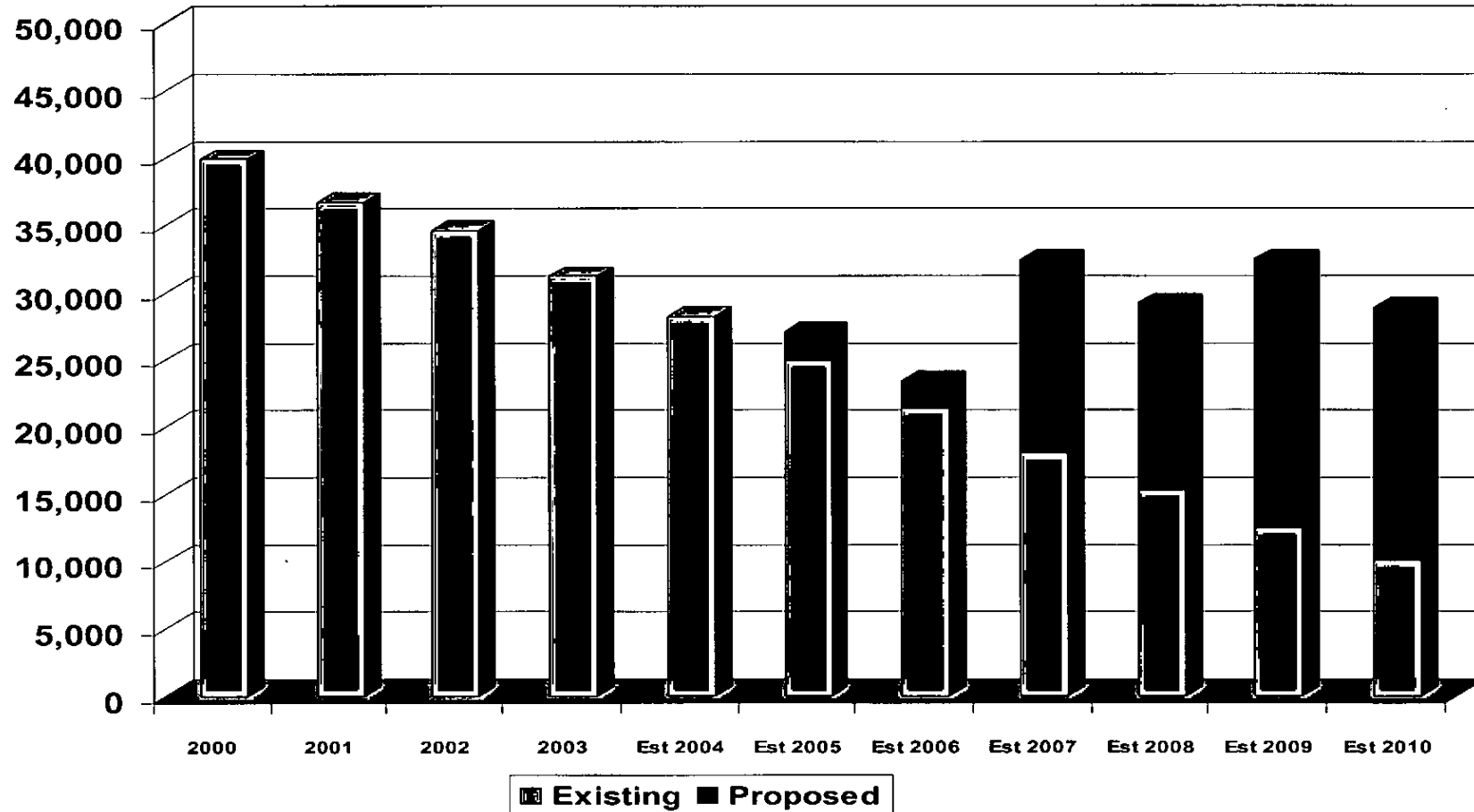




Allegany County, Maryland

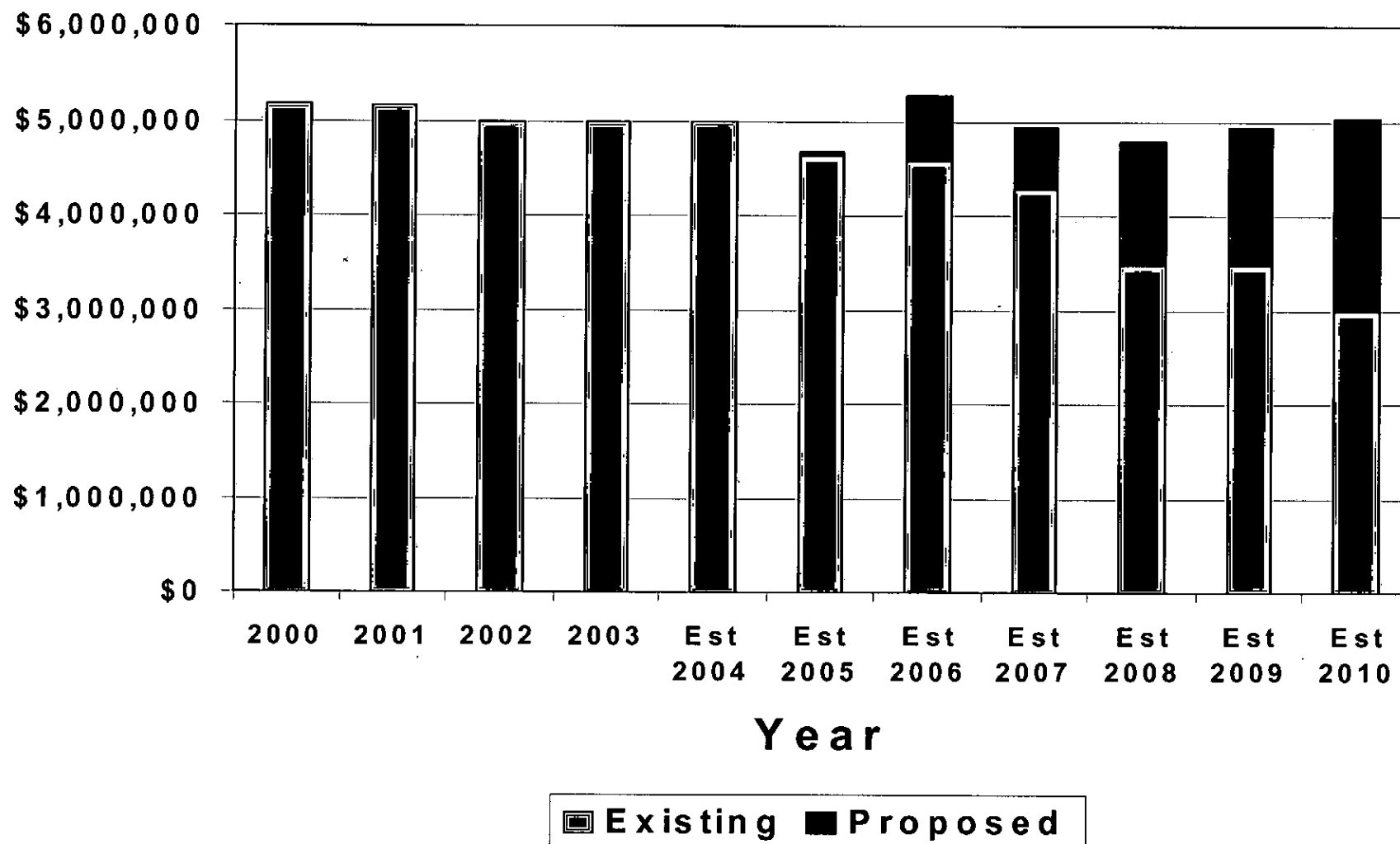
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments





ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 3, 2004

SUMMARY OF ALL CAPITAL PROJECTS FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

FUND REVENUES	FY 2002 Actual Revenues	FY 2003 Actual Revenues	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Capital Projects Fund	\$ 2,136,302	\$ 4,399,552	\$ 6,198,000		\$ 7,682,545
PAYGO Capital Reserve Fund	3,101,170	364,905	989,000		1,466,045
Public Improvement Bonds:					
Public Improvement Bond of 1998	394,947	258,408	0		0
Public Improvement Bond of 2001	223,705	0	0		0
Public Improvement Bond of 2004	0	0	906,100		2,100,000
TOTAL ESTIMATED REVENUES	\$ 5,856,124	\$ 5,022,865	\$ 8,093,100		\$ 11,248,590
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 113,734	\$ 672,965	\$ 0		\$ 265,500
PAYGO Capital Reserve Fund	1,002,971	463,676	0		108,236
Public Improvement Bond Of 1998	0	297,824	0		0
TOTAL TRANSFERS-IN	\$ 1,116,705	\$ 1,434,465	\$ 0		\$ 373,736
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 6,972,829	\$ 6,457,330	\$ 8,093,100		\$ 11,622,326



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 3, 2004

SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't) SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS

FUND	FY 2002	FY 2003	FY 2004	FY 2005	FY 2005
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures			
Capital Projects Fund	\$ 3,009,232	\$ 4,283,401	\$ 3,663,300	\$ 7,948,045	\$ 7,948,045
PAYGO Capital Reserve Fund	4,612,520	1,960,763	955,500	149,730	149,730
Public Improvement Bonds:					
Public Improvement Bond of 1998	1,610,870	690,568	0	0	0
Public Improvement Bond of 2001	207,420	0	0	0	0
Public Improvement Bond of 2004	0	30,406	906,100	2,100,000	2,100,000
TOTAL APPROPRIATIONS	\$ 9,440,042	\$ 6,965,138	\$ 5,524,900	\$ 10,197,775	\$ 10,197,775
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 0	\$ 328,129	\$ 20,000	\$ 0	\$ 0
PAYGO Capital Reserve Fund	813,542	613,187	33,500	1,111,051	1,424,551
PIB 1998 Fund	403,280	68,536	0	0	0
PIB 2001 Fund	16,285	0	0	0	0
TRANSFERS-OUT	\$ 1,233,107	\$ 1,009,852	\$ 53,500	\$ 1,111,051	\$ 1,424,551
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 10,673,149	\$ 7,974,990	\$ 5,578,400	\$ 11,308,826	\$ 11,622,326



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
 June 3, 2004
CAPITAL PROJECTS FUND
SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Federal Revenues:					
EPA Grant	\$ 75,425	\$ 0	\$ 0		\$ 1,015,600
FEMA	484,021	487,749	0		0
ARC Grant	0	0	765,000		350,000
CDBG Grant	243,185	32,514	0		0
State Revenues:					
State Aid - Highway	1,036,376	1,118,098	1,644,000		1,963,000
State TEA-21 Enhancement Grant	0	0	1,588,000		3,844,445
Department of Environment Grant	214,523	225,207	216,000		0
Bureau Of Mines Waste Reclamation	37,273	12,055	0		0
Dept Of Business & Econmic Development	0	2,000,000	0		0
Program Open Space	0	0	93,000		0
Miscellaneous State Grant	8,755	102,216	343,000		355,600
Md Historic Preservation Grant	9,382	0	0		0
Other Intergovernmental	18,996	102,192	315,500		0
Interest	8,366	7,931	0		0
Donations	0	247,880	30,000		0
Loan Proceeds	0	63,710	730,000		0
Unexpended Fund Balance	0	0	473,500		153,900
TOTAL ESTIMATED REVENUES	\$ 2,136,302	\$ 4,399,552	\$ 6,198,000		\$ 7,682,545
TRANSFERS-IN from the:					
General Fund	\$ 47,500	\$ 320,000	\$ 0		\$ 0
Highway Fund	0	147,465	0		0
PAYGO Fund	0	205,500	0		265,500
1998 Public Improvement Bonds	66,234	0	0		0
TOTAL TRANSFERS-IN	\$ 113,734	\$ 672,965	\$ 0		\$ 265,500
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 2,250,036	\$ 5,072,517	\$ 6,198,000		\$ 7,948,045



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 3, 2004

CAPITAL PROJECTS FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Donated Assets	\$ 0	\$ 247,880	\$ 0	\$ 0	\$ 0
Upper Potomac IP Flood Wall	0	614	0	1,986,700	1,986,700
Bowman's Addition Demolition	243,861	31,838	0	0	0
Flood Grant - 3.2 Million	35,174	50,450	0	0	0
Lonaconing Acid Mine Drainage	108,285	3,988	0	0	0
Washington Street Library	121,771	7,376	0	0	0
Ryc Street Bridge	0	13,423	40,000	519,300	519,300
Flood Mitigation - Locust Grove	58,641	0	0	0	0
Flood Mitigation - Georges Creek	27,673	5,390	0	0	0
Disaster Resistance	14,320	2,628	0	0	0
Westernport Storm Pond	39,142	10,712	0	0	0
Riverside Industrial Park	117,059	735	50,000	50,000	50,000
Westernport Landfill Cap	47,911	42,757	946,000	0	0
Allegany Highlands Trail	101,218	298,733	4,130,000	5,392,045	5,392,045
FEMA Georges Creek	865,740	541,830	0	0	0
Lonaconing Greenway Park	368,830	0	0	0	0
Allconct II	0	1,987,842	300,000	0	0
Washington Street Library Exterior	0	46,141	712,000	0	0
Pleasant Valley Road	859,225	904,392	0	0	0
Potomac Mills Acid Mine Drainage	382	86,672	0	0	0
Total Appropriations	\$ 3,009,232	\$ 4,283,401	\$ 6,178,000	\$ 7,948,045	\$ 7,948,045
TRANSFERS-OUT to the:					
General Fund	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 0
PAYGO Fund	0	328,129	0	0	0
TOTAL TRANSFERS-OUT	\$ 0	\$ 328,129	\$ 20,000	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 3,009,232	\$ 4,611,530	\$ 6,198,000	\$ 7,948,045	\$ 7,948,045



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 3, 2004
PAY AS YOU GO CAPITAL RESERVE FUND
SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Federal Grants	\$ 925,129	\$ 286,616	\$ 0		\$ 0
State Grants	1,910,713	37,196	0		0
Miscellaneous Revenue	16,392	0	0		0
Interest	122,888	41,093	0		0
Lease Proceeds	126,048	0	0		0
Unexpended Fund Balance	0	0	989,000		1,466,045
TOTAL ESTIMATED REVENUES	\$ 3,101,170	\$ 364,905	\$ 989,000		\$ 1,466,045
TRANSFERS-IN from the:					
General Fund	\$ 47,703	\$ 21,735	\$ 0		\$ 108,236
Highway Fund	305,268	113,812	0		0
Paygo Fund	650,000	328,129	0		0
TOTAL TRANSFERS-IN	\$ 1,002,971	\$ 463,676	\$ 0		\$ 108,236
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 4,104,141	\$ 828,581	\$ 989,000		\$ 1,574,281
APPROPRIATIONS					
Telecommunications Project	\$ 0	\$ 0	\$ 0	108,236	\$ 108,236
Helman Drive Stream Channel Restoration	0	0	17,500	0	0
NRCS Flood Projects	48,767	29,295	0	0	0
Capital	135,163	0	0	0	0
North Cresap Street Improvements	0	0	145,000	0	0



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 3, 2004

PAY AS YOU GO CAPITAL RESERVE FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS (Continued)	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
PPG Office Demolition	\$ 11,998	\$ 0	\$ 0	\$ 0	\$ 0
Tax Software	48,132	0	0	0	0
Allegany College Phase II Reroofing	2,790	44,132	0	0	0
PPG Water Sytem Repair	1,095	0	0	0	0
Computer Network	15,379	8,275	0	0	0
911 Radio System	2,210	0	0	0	0
Roads Paving Program	575,143	88,643	0	0	0
Other Public Road Improvements	197,646	16,100	0	0	0
Fairgrounds Multi-Purpose Building	237,928	0	0	0	0
John Humbird School Addition & Roof	42,501	169,449	196,000	0	0
Financial System Upgrade	52,565	992	70,000	0	0
Coney Roads Garage	447,143	66,125	0	0	0
Georges Creek Elementary Roof	61,436	0	0	0	0
Barton Industrial Park	21,566	31,285	287,000	0	0
Remodel Old Jail	78,071	1,083,697	150,000	41,494	41,494
Bowman Addition Flood Mitigation	1,008,993	298,301	90,000	0	0
Louise Drive Paving	267,027	10,657	0	0	0
Board Of Education Capital	955,268	113,812	0	0	0
Industrial Park Signage	2,634	0	0	0	0
Town Creek Bridge	399,065	0	0	0	0
TOTAL ESTIMATED APPROPRIATIONS	4,612,520	1,960,763	955,500	149,730	149,730
TRANSFERS-OUT to the:					
General Fund	\$ 20,000	\$ 178,399	\$ 33,500	\$ 0	\$ 13,500
1998 Public Improvement Bond Fund	0	297,824	0	0	0
Capital Projects Fund	0	136,964	0	265,500	265,500
PAY AS YOU GO CAPITAL RESERVE FUND	650,000	0	0	0	0
Revolving Building Fund	0	0	0	845,551	845,551
Debt Service Fund	43,542	0	0	0	0
Special Revenue Funds	100,000	0	0	0	300,000
Total Transfers Out	\$ 813,542	\$ 613,187	\$ 33,500	\$ 1,111,051	\$ 1,424,551
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 5,426,062	\$ 2,573,950	\$ 989,000	\$ 1,260,781	\$ 1,574,281



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 3, 2004
1998 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
State Grants	\$ 372,427	\$ 255,973	\$ 0		\$ 0
Other Agency Revenue	1,503	0	0		0
Miscellaneous	3,020	0	0		0
Interest	17,997	2,435	0		0
TOTAL ESTIMATED REVENUES	\$ 394,947	\$ 258,408	\$ 0		\$ 0
TRANSFERS-IN from the:					
Paygo Fund	\$ 0	\$ 297,824	\$ 0		\$ 0
TOTAL TRANSFERS-IN	\$ 0	\$ 297,824	\$ 0		\$ 0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 394,947	\$ 556,232	\$ 0		\$ 0
 APPROPRIATIONS					
Mount Savage School	\$ 212,258	\$ 41,157	\$ 0	\$ 0	\$ 0
Correctional Facility	1,237,168	615,544	0	0	0
Lavale Library	6,400	3,700	0	0	0
Bond Interest	155,044	30,167	0	0	0
TOTAL APPROPRIATIONS	\$ 1,610,870	\$ 690,568	\$ 0	\$ 0	\$ 0
TRANSFERS-OUT to the:					
Transfer To Capital Projects Fund	\$ 66,234	\$ 68,536	\$ 0	\$ 0	\$ 0
Transfer To Revolving Building Fund	337,046	0	0	0	0
TOTAL TRANSFERS-OUT	\$ 403,280	\$ 68,536	\$ 0	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 2,014,150	\$ 759,104	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 3, 2004

2001 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<u>ESTIMATED REVENUES</u>	<u>FY 2002 Actual</u>	<u>FY 2003 Actual</u>	<u>FY 2004 Original</u>	<u>FY 2005 Request</u>	<u>FY 2005 Approved</u>
Bond Proceeds	\$ 196,632	\$ 0	\$ 0		\$ 0
Interest	27,073	0	0		0
TOTAL ESTIMATED REVENUES	\$ 223,705	\$ 0	\$ 0		\$ 0
<u>APPROPRIATIONS</u>					
Bond Closing	\$ 207,420	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 207,420	\$ 0	\$ 0	\$ 0	\$ 0
<u>TRANSFERS-OUT to the:</u>					
Transfer To The Debt Service Fund	\$ 16,285	\$ 0	\$ 0	\$ 0	\$ 0
Total Transfers Out	\$ 16,285	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 223,705	\$ 0	\$ 0	\$ 0	\$ 0

2004 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<u>ESTIMATED REVENUES</u>	<u>FY 2002 Actual</u>	<u>FY 2003 Actual</u>	<u>FY 2004 Original</u>	<u>FY 2005 Request</u>	<u>FY 2005 Approved</u>
Future Bond Proceeds	\$ 0	\$ 0	\$ 906,100		\$ 2,100,000
Interest	0	0	0		0
TOTAL ESTIMATED REVENUES	\$ 0	\$ 0	\$ 906,100		\$ 2,100,000
<u>APPROPRIATIONS</u>					
Allegany College PE Building Renovation	\$ 0	\$ 24,380	\$ 560,100	\$ 1,460,000	\$ 1,460,000
Allegany College Roof Replacement	0	0	0	86,212	86,212
Washington Street Library - Interior	0	0	0	500,000	500,000
Closing Costs	0	0	0	53,788	53,788
Cash Valley Roof	0	6,026	96,000	0	0
North Branch Building Renovation	0	0	250,000	0	0
TOTAL APPROPRIATIONS	\$ 0	\$ 30,406	\$ 906,100	\$ 2,100,000	\$ 2,100,000
TOTAL ESTIMATED APPROPRIATIONS	\$ 0	\$ 30,406	\$ 906,100	\$ 2,100,000	\$ 2,100,000

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2005**

JUNE 3, 2004

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2005 BUDGET**

Project Description	Project No.	LOCAL SOURCES				NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/04	FY 2005 Budget		
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources				Federal Grants	State Grants
Capital Project Funds:												
General Government:												
Telecommunications Project	420Z					108,236	108,236			108,236	0	108,236
2004 Bond Closing Costs		53,788	2004				53,788			53,788	0	53,788
Public Safety:												
Upper Potomac Flood Wall	409G					265,500	265,500	1,406,000	495,600	2,167,100	180,400	1,986,700
Public Works:												
Rye Street Bridge	409R					129,900	129,900		519,400	649,300	130,000	519,300
Remodeling Old Jail	420J					400,000	400,000		1,178,000	1,578,000	1,536,506	41,494
Education:												
AC Library Roof Replacement		86,212	2004				86,212			86,212	0	86,212
AC Physical Education Building	430A	1,460,000	2004				1,460,000			1,460,000	0	1,460,000
Recreation and Culture:												
Wash. Street Library Interior		500,000	2004			369,000	869,000		100,000	969,000	0	500,000
Allegheny Highlands Trail	410X					461,125	461,125		9,506,420	9,967,545	2,218,000	5,392,045
Economic Development:												
Riverside Industrial Park	410R					50,000	50,000			50,000	0	50,000
Total Capital Project Appropriations		2,100,000		0		1,783,761	3,883,761	1,406,000	11,799,420	17,089,181	4,064,906	10,197,775
Highway Fund												
Mason Road Bridge						77,400	77,400		447,300	524,700	0	524,700
Total Highway Fund		0		0		77,400	77,400	0	447,300	524,700	0	524,700
Coal Haul Roads												
Beechwood Road Bridge						31,000	31,000		124,000	155,000	0	27,000
Bartlett Run Road Bridge						211,600	211,600	766,200		977,800	100,000	957,800
Total Coal Haul Roads		0		0		242,600	242,600	766,200	124,000	1,132,800	100,000	984,800

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2005**

JUNE 3, 2004

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2005 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/04	FY 2005 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants		
Gaming Fund											
Cash Valley Roof						96,000	96,000			96,000	96,000
Eckhart School Roof						51,000	51,000			51,000	51,000
Western High Architect Fees						275,852	275,852			275,852	275,852
Total Gaming Fund		<u>0</u>		<u>0</u>		<u>422,852</u>	<u>422,852</u>	<u>0</u>	<u>0</u>	<u>422,852</u>	<u>422,852</u>
Revolving Building Fund											
Barton Industrial Park	262			1,202,635			1,202,635	1,032,335	5,463,000	7,697,970	2,377,185
Total Revolving Bldg Fund		<u>0</u>		<u>1,202,635</u>		<u>0</u>	<u>1,202,635</u>	<u>1,032,335</u>	<u>5,463,000</u>	<u>7,697,970</u>	<u>2,377,185</u>
Enterprise Funds:											
Sewer:											
Niners Lane				120,000	State		120,000			120,000	120,000
Georges Creek STP				2,000,000	FmHA		2,000,000		12,000,000	14,000,000	500,000
Bowling Green I&I	512Q			1,910,000	State		1,910,000	400,000		2,310,000	2,210,000
Georges Creek I&I	512S			549,000	FmHA		549,000			549,000	449,000
Celanese STP Upgrade	5125			8,584,000	State	500,000	9,084,000		3,941,000	13,025,000	4,365,000
Water:											
Bowmans Addition				3,460,000	FmHA		3,460,000		500,000	3,960,000	160,000
Klondike Water System	512P			465,000	FmHA		465,000	1,035,000		1,500,000	100,000
Morantown Water System	512Y			170,000	FmHA		170,000	680,000		850,000	680,000
Nursing Home:											
Fuel Tank Replacement		75,000	2004				75,000			75,000	75,000
Electric Generator		150,000	2004				150,000			150,000	150,000
Elevator Repairs		65,000	2004				65,000			65,000	65,000
Parking Improvements		75,000	2004				75,000			75,000	75,000
Nursing Home Switchgear		125,000	2004				125,000			125,000	125,000
Total Enterprise Funds		<u>490,000</u>		<u>15,138,000</u>		<u>500,000</u>	<u>16,128,000</u>	<u>2,115,000</u>	<u>4,441,000</u>	<u>22,684,000</u>	<u>8,454,000</u>
Total Capital Construction		<u>\$ 2,590,000</u>		<u>\$ 16,340,635</u>		<u>\$ 3,026,613</u>	<u>\$ 21,957,248</u>	<u>\$ 5,319,535</u>	<u>\$ 22,274,720</u>	<u>\$ 49,551,503</u>	<u>\$ 22,961,312</u>



ALLEGANY COUNTY, MARYLAND

ENTERPRISE FUNDS

June 3, 2004

SUMMARY OF ALL ENTERPRISE FUNDS

SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES

FUND REVENUES	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
Water Districts	\$ 1,756,370	\$ 2,428,559	\$ 1,361,088		\$ 1,531,340
Sanitary Districts	5,434,971	5,761,532	6,230,699		6,754,586
Nursing Home	8,002,624	8,026,778	8,543,286		9,132,924
County Loan Fund	174,839	157,703	626,042		552,530
TOTAL ESTIMATED REVENUES	\$ 15,368,804	\$ 16,374,572	\$ 16,761,115		\$ 17,971,380
TRANSFERS-IN to the:					
County Loan Fund	\$ 152,000	\$ 0	\$ 0		\$ 0
TOTAL TRANSFERS-IN	\$ 152,000	\$ 0	\$ 0		\$ 0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 15,520,804	\$ 16,374,572	\$ 16,761,115		\$ 17,971,380
APPROPRIATIONS					
Water Districts	\$ 1,380,139	\$ 1,446,660	\$ 1,361,088	\$ 1,531,340	\$ 1,531,340
Sanitary Districts	5,577,244	5,845,642	6,230,699	6,754,586	6,754,586
Nursing Home	7,436,100	8,174,158	8,543,286	9,132,924	9,132,924
County Loan Fund	0	0	0	0	0
TOTAL APPROPRIATIONS	\$ 14,393,483	\$ 15,466,460	\$ 16,135,073	\$ 17,418,850	\$ 17,418,850
TRANSFERS-OUT from the:					
County Loan Fund	902,907	\$ 882,228	\$ 626,042	\$ 552,530	\$ 552,530
TOTAL TRANSFERS-OUT	\$ 902,907	\$ 882,228	\$ 626,042	\$ 552,530	\$ 552,530
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT	\$ 15,296,390	\$ 16,348,688	\$ 16,761,115	\$ 17,971,380	\$ 17,971,380



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
WATER DISTRICTS

June 3, 2004

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FY 2005 Request	FY 2005 Approved
ESTIMATED REVENUES					
Water Service Charges	\$ 1,024,747	\$ 1,038,619	\$ 1,049,808		\$ 1,218,900
Interest	18,511	14,402	16,480		13,980
Grant Revenue	713,112	1,354,803	0		0
Tap Fees	0	20,735	18,500		15,000
Retained Earnings	0	0	276,300		283,460
TOTAL ESTIMATED REVENUES	\$ 1,756,370	\$ 2,428,559	\$ 1,361,088		\$ 1,531,340
APPROPRIATIONS					
Personnel Costs	\$ 189,530	\$ 218,314	\$ 163,021	\$ 211,047	\$ 211,047
Operating Expense	636,861	660,462	663,443	772,485	772,485
Capital Outlay	0	0	28,240	42,640	42,640
Debt Service, Interest	139,236	150,979	142,936	170,278	170,278
Depreciation	136,565	133,493	87,148	51,490	51,490
Depreciation, Contributed Capital	277,947	283,412	276,300	283,400	283,400
TOTAL APPROPRIATIONS	\$ 1,380,139	\$ 1,446,660	\$ 1,361,088	\$ 1,531,340	\$ 1,531,340

DETAIL SCHEDULE ESTIMATED REVENUES AND APPROPRIATIONS BY DISTRICT

	Grahamtown District	Consol District	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zillman	Carlos/ Shaft
ESTIMATED REVENUES										
Operating Revenues:										
Water Service Charges	\$126,400	\$30,000	\$134,000	\$116,100	\$256,300	\$229,600	\$7,900	\$46,800	\$104,300	\$167,500
Tap Fees	2,000	0	2,000	2,000	5,000	2,000	0	0	0	2,000
Interest	0	0	0	1,900	5,000	5,000	90	190	1,000	800
Retained Earnings	21,900	0	43,860	69,000	28,300	32,750	1,850	26,600	26,200	33,000
ESTIMATED REVENUES	\$150,300	\$30,000	\$179,860	\$189,000	\$294,600	\$269,350	\$9,840	\$73,590	\$131,500	\$203,300
APPROPRIATIONS										
Personnel Costs	\$11,387	\$2,311	\$31,162	\$320	\$69,640	\$44,321	\$1,019	\$13,168	\$19,565	\$18,154
Operating Expense	84,589	23,149	79,570	56,636	193,060	137,819	4,938	33,822	58,216	100,686
Capital Outlay	0	0	3,600	3,600	3,600	28,240	0	0	0	3,600
Debt Service, Interest	26,253	4,540	14,742	46,499	0	20,869	352	0	21,507	35,516
Depreciation	6,171	0	6,986	12,945	0	5,351	1,681	0	6,012	12,344
Depreciation, Contributed Capital	21,900	0	43,800	69,000	28,300	32,750	1,850	26,600	26,200	33,000
TOTAL APPROPRIATIONS	\$150,300	\$30,000	\$179,860	\$189,000	\$294,600	\$269,350	\$9,840	\$73,590	\$131,500	\$203,300



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS

June 3, 2004

DETAILED SCHEDULE OF ESTIMATED REVENUES

ESTIMATED REVENUES & TRANSFERS IN

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2005
	Actual	Actual	Original	Request	Approved
Operating Revenues:					
Sewer Service Charges	\$ 3,078,767	\$ 3,322,861	\$ 3,038,049		\$ 3,143,382
Water Service Charges	1,084,200	1,004,039	1,086,650		1,090,500
Connection fee	48,785	66,700	49,000		55,000
Interest	56,982	53,530	45,000		64,500
Miscellaneous	390,269	128,892	155,800		434,135
Retained earnings	0	0	1,100,000		1,100,000
Total Operating Revenue & Transfers	\$ 4,659,003	\$ 4,576,022	\$ 5,474,499		\$ 5,887,517
Debt Service Revenues:					
R/E Ad Valorem	\$ 462,829	\$ 473,931	\$ 450,000		\$ 654,653
Discounts	-2,476	-2,520	-3,000		-3,000
Front Footage	172,920	120,541	173,000		137,394
Frostburg	8,576	8,200	25,000		7,431
Sewer Surcharge	0	0	115,000		75,571
Interest Debt Service	18,683	16,980	6,000		5,600
Enterprise Exemptions	174	24	200		20
Collection Fees	-10,606	-10,721	-10,000		-10,600
Total Debt Service Revenues	\$ 650,100	\$ 606,435	\$ 756,200		\$ 867,069
Construction Grants	\$ 125,868	\$ 579,075	\$ 0		\$ 0
TOTAL REVENUES & TRANSFERS IN	\$ 5,434,971	\$ 5,761,532	\$ 6,230,699		\$ 6,754,586



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS

June 3, 2004

DETAILED SCHEDULE OF ESTIMATED APPROPRIATIONS

APPROPRIATIONS	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Personnel Costs	\$ 941,786	\$ 974,101	\$ 1,036,149	23.5	\$ 997,087	\$ 997,087	23.0
Operating Expense	2,915,592	3,147,924	2,935,700		3,183,264	3,183,264	
Capital Outlay	0	0	310,385		147,100	147,100	
Depreciation	429,708	470,629	400,000		801,572	801,572	
Depreciation, Contributed Capital	1,002,083	999,220	1,100,000		1,100,000	1,100,000	
Debt Service:							
Interest	288,075	253,768	223,465		313,135	313,135	
Contingency	0	0	225,000		212,428	212,428	
TOTAL APPROPRIATIONS	\$ 5,577,244	\$ 5,845,642	\$ 6,230,699		\$ 6,754,586	\$ 6,754,586	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME

June 3, 2004

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002	FY 2003	FY 2004		FY 2005	FY 2005	
	Actual	Actual	Original	FTE	Request	Approved	FTE
ESTIMATED REVENUES							
Patient Service Revenue	\$ 7,945,256	\$ 7,960,154	\$ 8,467,275			\$ 9,056,604	
Other Income	57,368	66,624	76,011			76,320	
TOTAL ESTIMATED REVENUES	\$ 8,002,624	\$ 8,026,778	\$ 8,543,286			\$ 9,132,924	
TRANSFERS-IN							
Transfer-in from General Fund	0	0	0			0	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 8,002,624	\$ 8,026,778	\$ 8,543,286			\$ 9,132,924	
APPROPRIATIONS							
Personnel Costs	\$ 5,198,328	\$ 5,677,195	\$ 6,198,030	150.0	\$ 6,457,049	\$ 6,457,049	161.5
Operating Expense	2,068,222	2,288,080	1,946,266		2,312,954	2,312,954	
Capital Outlay	0	0	168,320		100,991	100,991	
Depreciation	169,550	208,883	199,500		218,000	218,000	
Debt Service Interest	0	0	0		15,000	15,000	
Contingency	0	0	31,170		28,930	28,930	
TOTAL APPROPRIATIONS	\$ 7,436,100	\$ 8,174,158	\$ 8,543,286		\$ 9,132,924	\$ 9,132,924	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME

June 3, 2004

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
Medicare Unit	\$ 841,954	\$ 1,024,817	\$ 695,495		\$ 765,745	\$ 765,745	
Nursing Services	2,970,850	3,308,967	3,948,115		4,369,710	4,369,710	
Other Patient Care	626,677	647,926	643,042		686,979	686,979	
Dietary	864,778	943,547	873,094		924,462	924,462	
Laundry	195,586	205,543	208,335		204,622	204,622	
Custodial	247,424	258,547	279,810		307,780	307,780	
Plant Operations	568,540	666,164	747,969		687,082	687,082	
Administration	950,740	909,764	916,756		924,614	924,614	
Depreciation	169,550	208,883	199,500		218,000	218,000	
Debt Service - Interest	0	0	0		15,000	15,000	
Miscellaneous/Contingency	0	0	31,170		28,930	28,930	
TOTAL COUNTY NURSING HOME APPROPRIATIONS	\$ 7,436,099	\$ 8,174,158	\$ 8,543,286		\$ 9,132,924	\$ 9,132,924	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
COUNTY LOAN FUND
DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2002 Actual	FY 2003 Actual	FY 2004 Original	FTE	FY 2005 Request	FY 2005 Approved	FTE
ESTIMATED REVENUES							
Operating Revenues:							
Interest	\$ 164,210	\$ 148,795	\$ 43,784			\$ 32,963	
Interest On Loans From Other Units	10,629	8,908	15,496			19,994	
Retained Earnings	0	0	566,762			499,573	
	<u>\$ 174,839</u>	<u>\$ 157,703</u>	<u>\$ 626,042</u>			<u>\$ 552,530</u>	
ESTIMATED REVENUES							
TRANSFERS-IN from the:							
General Fund	\$ 152,000	\$ 0	\$ 0			\$ 0	
TOTAL TRANSFERS-IN	<u>\$ 152,000</u>	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES AND TRANSFERS IN	<u>\$ 326,839</u>	<u>\$ 157,703</u>	<u>\$ 626,042</u>			<u>\$ 552,530</u>	
APPROPRIATIONS							
Operating Expense	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
TRANSFERS-OUT to the:							
General Fund	\$ 902,907	\$ 882,228	\$ 626,042		\$ 552,530	\$ 552,530	
TOTAL TRANSFERS-OUT	<u>\$ 902,907</u>	<u>\$ 882,228</u>	<u>\$ 626,042</u>		<u>\$ 552,530</u>	<u>\$ 552,530</u>	
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT	<u>\$ 902,907</u>	<u>\$ 882,228</u>	<u>\$ 626,042</u>		<u>\$ 552,530</u>	<u>\$ 552,530</u>	

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Allegany County, Maryland

June 3, 2004

TAX LEVY AND DIFFERENTIAL

Real Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 13.2 cents (\$0.1320) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$1.0007 dollars (\$1.0007) makes a total of \$1.1327 on each \$100 of assessable non-city property subject to such tax.

Personal Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.5018 dollars (\$2.5018) makes a total of \$2.5018 on each \$100 of assessable non-city property subject to such tax.

Public Utilities

The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.33 cents (\$0.3300) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.5018 dollars (\$2.5018) makes a total of \$2.8318 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

In compliance with the provisions of Section 6-302 and 6-305 of the Tax Property Article of the Annotated Code of Maryland, the following tax rates will be levied in the municipalities in Allegany County:

<u>Real Property</u>			<u>Personal Property & Public Utilities</u>		
	<u>Differential</u>	<u>Adjusted Levy</u>		<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0283	\$0.9724		\$0.0708	\$2.4310
Cumberland	\$0.0759	\$0.9248		\$0.1898	\$2.3120
Frostburg	\$0.0702	\$0.9305		\$0.1755	\$2.3263
Lonaconing	\$0.0490	\$0.9517		\$0.1225	\$2.3793
Luke	\$0.0523	\$0.9484		\$0.1308	\$2.3710
Midland	\$0.0283	\$0.9724		\$0.0708	\$2.4310
Westernport	\$0.0490	\$0.9517		\$0.1225	\$2.3793

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 ½%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 ½%) per month shall be charged from October 1st on coupon number one (1) and January 1st for coupon number two (2). Furthermore the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code Of Maryland.

State Of Maryland

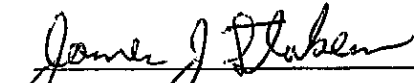
Allegany County, To-Wit:

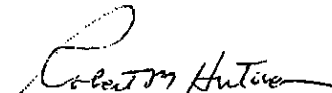
Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1st.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2004 through June 30, 2005 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.1327 dollars (\$1.1327) on real property, the sum of \$2.5018 dollars (\$2.5018) on personal property, and the sum of \$2.8318 dollars (\$2.8318) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 3rd day of June, 2004.

County Commissioners Of Allegany County Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner

Attest:


Carol A. Gaffney, Clerk


Barbara B. Roque, Commissioner



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**

June 3, 2004

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2004-2005, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.253	0.633
BRADDOCK RUN SANITARY DISTRICT	0.004	0.010
CRESAPTOWN SANITARY DISTRICT	0.300	0.750
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.244	0.610
MCCOOLE SANITARY DISTRICT	0.140	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.200	0.500
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.092	0.230
OLDTOWN SANITARY DISTRICT	0.096	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.184	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.260	0.650
BEDFORD ROAD VOLUNTEER FIRE COMPANY Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA House Bill 711, made and passed at the 1972 Session of the General Assembly of Maryland	0.032	0.080
BOWLING GREEN VOLUNTEER FIRE COMPANY Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

CRESAPTOWN AMBULANCE TAXING AREA Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.040	0.100
CRESAPTOWN SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC. Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
POTOMAC PARK CITIZENS COMMITTEE, INC. Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.032	0.080
RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.060	0.150

Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

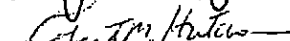
Given under our hands and seal this 3rd day of June, 2004.

ATTEST:


CAROL A. GAFFNEY, CLERK

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


JAMES J. STAKEM, PRESIDENT


ROBERT M. HUTCHESON, COMMISSIONER


BARBARA B. ROQUE, COMMISSIONER

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LOCAL PLAN KEY

FUNDING KEY

G = COUNTY GENERAL FUND
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OC = OTHER COUNTY
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FY 05

CAPITAL BUDGET

LOCAL PLAN KEY

AR-APPALACHIAN DEV. PLAN
HS-HEALTH SYSTEMS
ED-ECONOMIC DEV. PLAN
OP-OPEN SPACE
AC-ACC FACILITIES MASTER PLAN
HM-HAZ MAT PLAN
LB-LIBRARY PLAN
BD-BUILDING FACILITIES PLAN
RD-ROAD & BRIDGE PLAN
O-OTHER (LIST NAME)

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X			Auto Tech/Maint. Bldg Renov/Add	AC	0		1,288.7						2,915.3			4,204.0					80.7	1,208.1		AC-1
	X			Library Bldg Renovation/Addition	AC	0		1,138.8						2,570.5			3,709.3		86.2	72.4	980.1	269.0	3,935.0		AC-2
	X			Continuing Education Renovation/Addition	AC	0		920.7						2,148.4			3,069.1						920.7	3,069.1	AC-3
	X			Parking and Traffic	AC	0		324.8						757.9			1,082.7				324.8				AC-4
	X		X	PE Building Ren/Exp	AC	2		1,458.1						3,624.7		98.3	5,181.1	595.5	862.8						AC-5
X		X		Technologies Building Renovation	AC	0		2,142.9						5,000.2			7,143.1						2,142.9	7,143.1	AC-6
				TOTALS				7,274.0						17,017.0		98.3	24,389.3	595.5	948.8	72.4	1,304.9	80.7	1,208.1	3,063.6	
																		1,978.1	3,483.7	236.0	4,275.2	269.0	3,935.0	10,212.2	

CAPITAL IMPROVEMENTS PLAN

[illegible]

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: BD. OF EDUCATION

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN
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C = APPROVED CONCEPT
F = APPROVED FUNDING

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N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X	X		Eckhart School Roof	SS	0					51.0			125.0			176.0		51.0 176.0						BE-1
	X	X		Fort Hill Roof	SS	0		46.0						103.0			149.0					46.0 149.0			BE-2
X				Frost Elem. Renovation	SS	0		4,323.0						7,685.0			12,008.0						4,323.0 12,008.0		BE-3
X				Western High School	SS	1					1,000.0		9,000.0	22,000.0		1,000.0	33,000.0		500.0 1,000.0	500.0 21,750.0	10,250.0				BE-4
				TOTALS				4,369.0			1,051.0		9,000.0	29,913.0		1,000.0	45,333.0		551.0 1,176.0	500.0 21,750.0	10,250.0	46.0 149.0	4,323.0 12,008.0		

CAPITAL IMPROVEMENTS PLAN

CAPITAL IMPROVEMENTS PLAN																									
				TOTALS																					

CAPITAL IMPROVEMENTS PROGRAM

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DEPARTMENT: Community Services

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

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CAPITAL BUDGET

STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X	X	X	Braddock Run Stream Restoration	FM	3				138.0				138.0			276.0	120.5 241.0	17.5 35.0						CS-1
	X	X	X	Allegheny Highlands Trail	OP	3					147.0	5,606.0		3,130.0		1,723.0	10,605.5	75.0 2,279.0	40.0 5,426.0	32.0 2,900.5					CS-2
	X	X	X	Old Depot Visitor Center	OP	1					50.0						50.0		50.0 50.0						CS-3
				TOTALS						138.0	197.0	5,606.0		3,268.0		1,723.0	10,931.5	195.5 2,520.0	107.5 5,511.0	32.0 2,900.5					

CAPITAL IMPROVEMENTS PLAN

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NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

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AP-AIRPORT PLAN	BD-BUILDING FACILITIES PLAN
TR-TOURISM PLAN	RD-ROAD & BRIDGE PLAN
FM-FLOOD MANAGEMENT	O-OTHER (LIST NAME)

CAPITAL IMPROVEMENTS PLAN

[illegible]

LOCAL PLAN KEY[illegible]

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW -SEWER

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X		X	BG/Cresaptown I & I Repair	WS	3						400.0	1,910.0				2,310.0	100.0	2,210.0						DS-1
	X	X		Celanese STP	WS	3								3,941.0	8,584.0	500.0	13,025.0	8,660.0	4,365.0						DS-2
	X	X		George's Creek I & I Rehab	WS	2							549.0				549.0	100.0	449.0						DS-3
	X	X		George's Creek STP	WS	2						6,000.0		5,000.0	2,000.0		13,000.0		13,000.0						DS-4
	X	X		RIP Pump Station	WS	0				50.0							50.0		50.0						DS-5
				Niner's Lane Sewer	WS	0								120.0			120.0		120.0						DS-6
				TOTALS						50.0		6,400.0	2,459.0	9,061.0	10,584.0	500.0	29,054.0	8,860.0	20,194.0						

CAPITAL IMPROVEMENTS PLAN

				TOTALS																					

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - WATER

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN
WS-WATER & SEWER PLAN
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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &								BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#		
	X			Baltimore Pike Water	WS	0									2,700.0						1,350.0	1,350.0	DW-1				
	X	X	X	Consol Water	WS	4									910.0	910.0							DW-2				
	X	X	X	Klondike Water System	WS	3									1,600.0	1,600.0							DW-3				
	X	X	X	Morantown Water Distribution system	WS	3									850.0	170.0	680.0						DW-4				
	X	X	X	Westport Water System	WS	3									9,742.0	442.7	4,199.3	5,100.0					DW-5				
				Bowman's Addition Water	WS	1									3,960.0		160.0	3,800.0					DW-6				
				TOTALS											19,762.0	3,122.7	5,039.3	8,900.0			1,350.0	1,350.0					

CAPITAL IMPROVEMENTS PLAN

				TOTALS																							

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ECONOMIC DEVELOPMENT

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED - 6/17/04

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X		X	Alconet-2	ED	3	300.0					1,045.0	350.0	2,000.0		314.0	4,009.0	300.0 3,715.0	294.0						EC-1
	X		X	Barton IP Ph1 Site Develop.	ED	3	1,140.8			287.0	61.8	2,270.0	358.0		5,463.0		9,579.9	348.9 7,202.2	1,140.7 2,377.7						EC-2
	X	X		Lot 5 Access	ED	2		79.0			32.0	128.0					239.0		32.0 160.0	79.0 79.0					EC-3
				North Branch IP Areas 1, 2, 3	ED	1		750.0									750.0			250.0 250.0	500.0 500.0				EC-4
X				UIPI Flood Protection	ED	2	265.5					1,406.0		495.6		88.5	2,260.0	180.4	265.5 2,079.6						EC-5
				TOTALS			1,706.3	829.0		287.0	93.8	4,849.0	708.0	2,495.6	5,463.0	402.5	16,837.9	648.9 11,097.6	1,438.2 4,911.3	329.0 329.0	500.0 500.0				

CAPITAL IMPROVEMENTS PLAN

				TOTALS																					

CAPITAL IMPROVEMENTS PROGRAM

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DEPARTMENT: FAIRGROUNDS

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED - 6/17/04

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X		X	Fair Fire Protection		1	75.0										75.0				75.0				FG-1
				TOTALS			75.0										75.0				75.0				

CAPITAL IMPROVEMENTS PLAN

CAPITAL IMPROVEMENTS PROGRAM

LOCAL PLAN KEY

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DEPARTMENT: LIBRARY

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

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N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X		X	Interior Renovation	LB	2		500		63.5				100		418.8	1,082.3		582.3	500					LI-1
				TOTALS				500		63.5				100		418.8	1,082.3		582.3	500					

CAPITAL IMPROVEMENTS PLAN

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:SOIL CONSERVATION DISTRICT

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS

COUNTY FUNDS SHOWN IN ITALICS

REVISED - 6/17/04

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AR-APPALACHIAN DEV. PLAN

HS-HEALTH SYSTEMS

ED-ECONOMIC DEV. PLAN

OP-OPEN SPACE

AC-ACC FACILITIES MASTER PLAN

HM-HAZ MAT PLAN

LB-LIBRARY PLAN

BD-BUILDING FACILITIES PLAN

RD-ROAD & BRIDGE PLAN

O-OTHER (LIST NAME)

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
	X		X	County Soils Map		N/A	95.0					95.0					190.0	40.0 135.0	20.0 20.0	20.0 20.0	15.0 15.0				SC-1
				TOTALS			95.0					95.0					190.0	40.0 135.0	20.0 20.0	20.0 20.0	15.0 15.0				

CAPITAL IMPROVEMENTS PLAN

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: UPPER POTOMAC RIVER COMMISSION

FY 05

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 6/17/04

CAPITAL BUDGET

LOCAL PLAN KEY

CP-COMPREHENSIVE PLAN	AR-APPALACHIAN DEV. PLAN
WS-WATER & SEWER PLAN	HS-HEALTH SYSTEMS
SR-SOLID WASTE/RECYCLING	ED-ECONOMIC DEV. PLAN
HP-HOUSING PLAN	OP-OPEN SPACE
SS-SCHOOL PLAN	AC-ACC FACILITIES MASTER PLAN
TP-TRANSPORTATION PLAN	HM-HAZ MAT PLAN
CD-CIVIL DEFENSE PLAN	LB-LIBRARY PLAN
AP-AIRPORT PLAN	BD-BUILDING FACILITIES PLAN
TR-TOURISM PLAN	RD-ROAD & BRIDGE PLAN
FM-FLOOD MANAGEMENT	O-OTHER (LIST NAME)

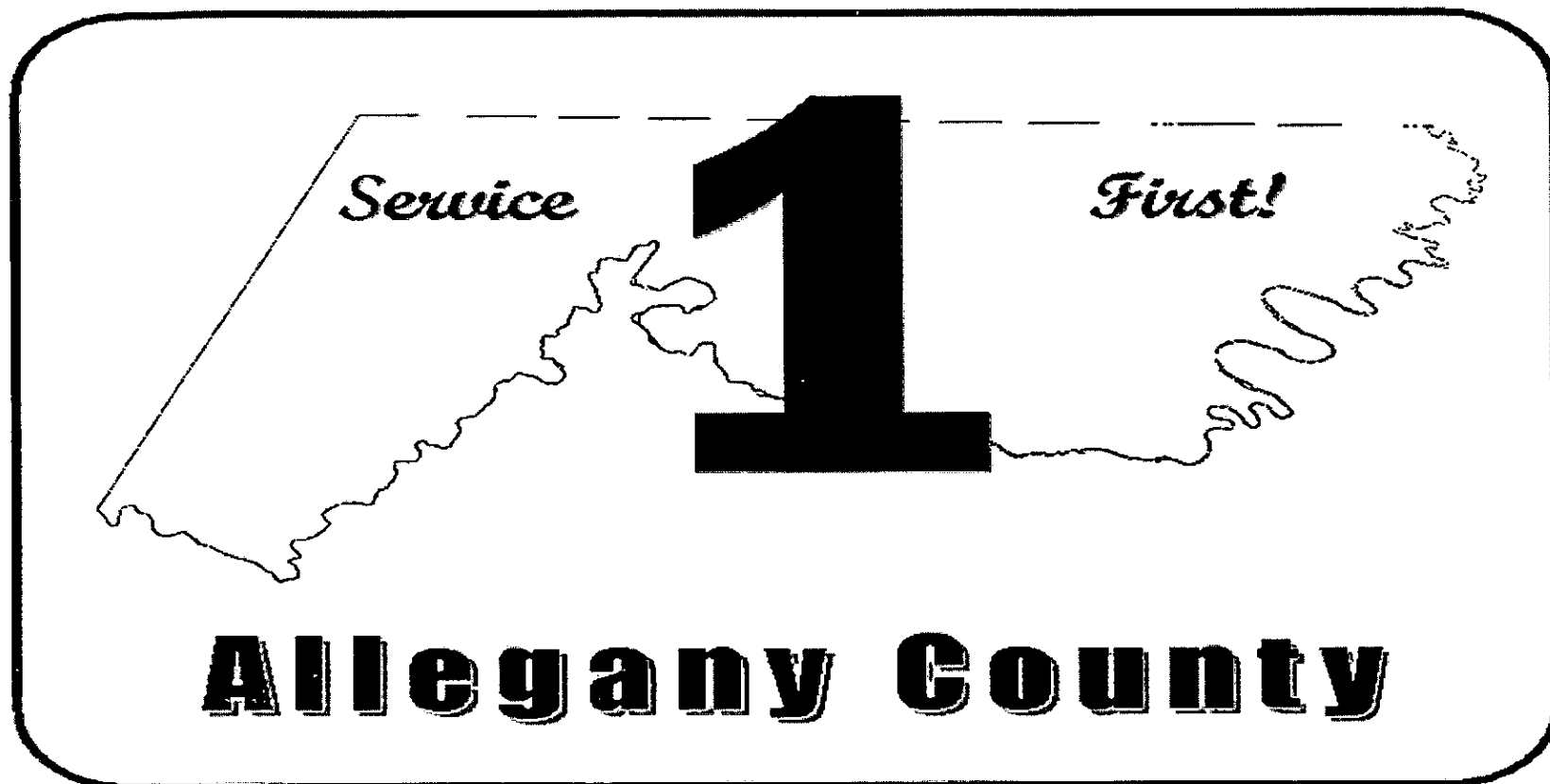
PROJECT APPROVAL STATUS KEY
N = NEW PROJECT
O = OLD PROJECTS
AC = APPROVED CONCEPT
AF = APPROVED FUNDING

FUNDING KEY
G = COUNTY GENERAL FUND
B = COUNTY BOND
INK = IN KIND
P = PAY - GO FUND
OC = OTHER COUNTY
FG = FEDERAL GRANT
FL = FEDERAL LOAN
SG = STATE GRANT
SL = STATE LOAN
O = OTHER FUNDING

DESIGN STATUS KEY
0 = NO DESIGN/SPECS.
1 = PRELIM. DESIGN/SPECS.
2 = DETAILED DESIGN/SPECS.
3 = CONSTRUCTION
4 = COMPLETE

STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 05	FY 06	FY 07	FY 08	FY 09	TO COMP.	#
				Savage River Dam		1					111.4					445.6	557.0	39.4 197.0	36.0 180.0	36.0 180.0					UP-1
				TOTALS							111.4					445.6	557.0	39.4 197.0	36.0 180.0	36.0 180.0					

CAPITAL IMPROVEMENTS PLAN



As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at WWW.GOV.ALLCONET.ORG. Feel free to contact us or EMAIL us at FINANCE@ALLCONET.ORG.